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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके ।
Separate paging is given to this Part in order that it may be filed as a separate compilation

LOK SABHA

The following Bills were introduced in Lok Sabha on the 17th December, 1985:—

BILL No. 208 OF 1985

A Bill further to amend the Reserve Bank of India Act, 1934, the State Bank of India Act, 1955, the State Bank of India (Subsidiary Banks) Act, 1959, the Deposit Insurance and Credit Guarantee Corporation Act, 1961, the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, the Regional Rural Banks Act, 1976, the Deposit Insurance Corporation (Amendment and Miscellaneous Provisions) Act, 1961, the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, the Export-Import Bank of India Act, 1981 and the National Bank for Agriculture and Rural Development Act, 1981.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

CHAPTER I
PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Banking Laws (Amendment) Act, 1985.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

CHAPTER II

AMENDMENT TO THE RESERVE BANK OF INDIA ACT, 1934

Amendment of Act 2 of 1934.

2. In section 17 of the Reserve Bank of India Act 1934, in clause (*4A*), in the proviso, for the words "ninety per cent. of the paid-up share capital", the words "twice the paid-up share capital" shall be substituted.

CHAPTER III

AMENDMENT TO THE STATE BANK OI INDIA ACT, 1955

Amendment of Act 23 of 1955.

3. In section 40 of the State Bank of India Act, 1955, in sub-section (*4*), the words "while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions" shall be omitted

CHAPTER IV

AMENDMENT TO THE STATE BANK OF INDIA (SUBSIDIARY BANKS) ACT, 1959

Amendment of Act 38 of 1959.

4. In section 43 of the State Bank of India (Subsidiary Banks) Act, 1959, in sub-section (*3*), the words " while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions" shall be omitted.

CHAPTER V

AMENDMENTS TO THE DEPOSIT INSURANCE AND CREDIT GUARANTEE CORPORATION ACT, 1961

Amendment of section 2.

5. In section 2 of the Deposit Insurance and Credit Guarantee Corporation Act, 1961 (hereafter in this Chapter referred to as the Deposit Insurance Corporation Act), in clause (*g*), after sub-clause (*i*), the following sub-clause shall be inserted, namely:— 47 of 1961.

"(*ia*) any amount due on account of any deposit with any insured bank which has been specially exempted in this behalf by the Corporation with the previous approval of the Reserve Bank; or".

Amendment of section 32.

6. In section 32 of the Deposit Insurance Corporation Act, in sub-section (*2*), the words ", while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions" shall be omitted.

CHAPTER VI

AMENDMENTS TO THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1970

Amendment of section 3.

7. In section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (hereafter in this Chapter referred to as the Bank Nationalisation Act) after sub-section (*2*) the following sub-section shall be inserted, namely:— 5 of 1970.

"(*2A*) Notwithstanding anything contained in sub-section (*2*), the paid-up capital of every corresponding new bank constituted under sub-section (*1*) may from time to time be increased by—

(*a*) such amounts as the Board of Directors of the corresponding new bank may, after consultation with the Reserve Bank and with

the previous sanction of the Central Government transfer from the reserve fund established by such bank to such paid-up capital;

(*b*) such amounts as the Central Government may, in consultation with the Reserve Bank, contribute to such paid-up capital:

Provided that the paid-up capital of any such bank shall in no case be in excess of rupees one hundred crores.")

8. In section 9 of the Bank Nationalisation Act, in sub-section (2), in clause (*a*), for the words "fifteen crores", the words "one hundred crores" shall be substituted. Amendment of section 9.

9. In section 10 of the Bank Nationalisation Act, in sub-section (8), the words ", while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions" shall be omitted. Amendment of section 10.

10. (1) The corresponding new bank known as the "United Commercial Bank" constituted under section 3 of the Bank Nationalisation Act shall be renamed as "UCO Bank", and accordingly in the First Schedule to the said Act, in column 2, for the words "United Commercial Bank", the letters and word "UCO Bank" shall be substituted. Change of name of United Commercial Bank and consequential amendment of the First Schedule, etc.

(2) The change of name of United Commercial Bank by sub-section (1) shall not affect any rights and obligations of that bank or render defective any legal proceedings by or against it, and any legal proceedings which might have been continued or commenced by or against that bank by its former name may be continued or commenced by or against it by its new name.

CHAPTER VII

AMENDMENT TO THE REGIONAL RURAL BANKS ACT, 1976

11. Section 20 of the Regional Rural Banks Act, 1976 shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:— Amendment of Act 21 of 1976.

"(2) The Central Government shall cause every auditor's report and report on the working and activities of each Regional Rural Bank to be laid as soon as may be after they are received, before each House of Parliament.".

CHAPTER VIII

AMENDMENT TO THE DEPOSIT INSURANCE CORPORATION (AMENDMENT AND MISCELLANEOUS PROVISIONS) ACT, 1978

12. In the Deposit Insurance Corporation (Amendment and Miscellaneous Provisions) Act, 1978, Chapter IV shall be omitted. Amendment of Act 21 of 1978.

CHAPTER IX

AMENDMENTS TO THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1980

Amendment of section 3.

13. In section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 [hereafter in this Chapter referred to as the Bank (Second) Nationalisation Act], after sub-section (2), the following sub-section shall be inserted, namely:— 40 of 1980.

"(2A) Notwithstanding anything contained in sub-section (2), the paid-up capital of every corresponding new bank constituted under sub-section (1) may from time to time be increased by—

(a) such amounts as the Board of Directors of the corresponding new bank may, after consultation with the Reserve Bank and with the previous sanction of the Central Government, transfer from the reserve fund established by such bank to such paid-up capital;

(b) such amounts as the Central Government may, in consultation with the Reserve Bank, contribute to such paid-up capital:

Provided that the paid-up capital of any such bank shall in no case be in excess of rupees one hundred crores.".

Amendment of section 9.

14. In section 9 of the Bank (Second) Nationalisation Act, in sub-section (2), in clause (a), for the words "fifteen crores", the words "one hundred crores" shall be substituted.

Amendment of section 10.

15. In section 10 of the Bank (Second) Nationalisation Act, in sub-section (8), the words ", while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions" shall be omitted.

CHAPTER X

AMENDMENT TO THE EXPORT-IMPORT BANK OF INDIA ACT, 1981

Amendment of Act 28 of 1981.

16. In section 6 of the Export-Import Bank of India Act, 1981, in sub-section (2), for the words "three years", the words "five years" shall be substituted.

CHAPTER XI

AMENDMENTS TO THE NATIONAL BANK FOR AGRICULTURE AND RURAL DEVELOPMENT ACT, 1981

Amendment of section 6.

17. In section 6 of the National Bank for Agriculture and Rural Development Act, 1981 (hereafter in this Chapter referred to as the National Bank Act),— 61 of 1981.

(a) in sub-section (2), the proviso shall be omitted;

(b) in sub-section (3),—

(i) in the opening portion, the words "and the Board" shall be omitted;

(ii) the proviso shall be omitted.

18. In section 7 of the National Bank Act,— Amendment of section 7.

(*a*) in sub-section (*1*), the proviso shall be omitted;

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in sub-section (*1*), the Central Government shall have the right to terminate the term of office of the Chairman at any time before the expiry of the term specified under that sub-section by giving him a notice of not less than three months in writing or three months' salary and allowances in lieu of such notice.".

STATEMENT OF OBJECTS AND REASONS

The Banking Laws were last amended through the Banking Laws (Amendment) Act, 1983 which was brought into force in early 1984. Since then, in the course of administering the various Banking Laws, a need has arisen for some further amendments to the Acts governing, Reserve Bank of India, State Bank of India and its Subsidiaries, Deposit Insurance and Credit Guarantee Corporation, Nationalised Banks, Regional Rural Banks, Export-Import Bank of India and National Bank for Agriculture and Rural Development to achieve the following objectives:—

(*i*) To implement the recommendations of the Committee on Papers laid on the Table of Rajya Sabha regarding laying of Auditors' Report and Annual Report of the public sector banks and financial institutions on the Tables of the two Houses.

(*ii*) To enable the Government to increase the paid-up capital of the nationalised banks so as to improve the banks' debt equity ratio and profitability.

(*iii*) To bring the provisions including appointment and term of office of the Chairman, National Bank for Agriculture and Rural Development, on par with the provisions governing these matters in the case of Chief Executives of public sector banks and financial institutions.

(*iv*) To change the name of United Commercial Bank to UCO Bank so as to avoid confusion in the international operations of the bank in view of the existence of a bank with the same name set up in Bangladesh.

(*v*) To enable the Reserve Bank of India to retain the functions as the Government agency to settle claims against advances notified as in default on the date the Credit Guarantee Scheme for small scale industries was handed over by Reserve Bank of India to Deposit Insurance and Credit Guarantee Corporation.

(*vi*) To bring the term of Chairman and Managing Director of Export-Import Bank of India on par with the Chief Executives of other banks and financial institutions.

(*vii*) To enable the Deposit Insurance and Credit Guarantee Corporation to exempt any amount due on account of any deposit with an insured bank.

(*viii*) To make consequential amendment in the Reserve Bank of India Act to enable the State Financial Corporations to borrow loans and advances not exceeding twice the amount of their paid-up share capital from Reserve Bank of India.

NEW DELHI; VISHWANATH PRATAP SINGH.

The 10th December, 1985.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Copy of letter No. F. 1|36|85-BO-I, dated the 11th December, 1985 from Shri Vishwanath Pratap Singh, Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill further to amend the Reserve Bank of India Act, 1934, the State Bank of India Act, 1955 the State Bank of India (Subsidiary Banks) Act, 1959, the Deposit Insurance and Credit Guarantee Corporation Act, 1961, the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, the Regional Rural Banks Act, 1976, the Deposit Insurance Corporation (Amendment and Miscellaneous Provisions) Act, 1976, the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, the Export-Import Bank of India Act, 1981 and the National Bank for Agriculture and Rural Development Act, 1981 recommends under clause (1) of article 117 and clause (3) of article 117 of the Constitution of India, introduction and consideration of the above Bill in Lok Sabha.

FINANCIAL MEMORANDUM

Clauses 7 and 13 of the Bill enable the Central Government to increase the paid-up capital of every corresponding new bank as are specified in column 2 of the First Schedule to the Banking Companies (Acquisition and Transfer of Undertakings) Acts 1970 and 1980 from time to time. At present, the said Acts provide that the paid-up capital of the said banks shall not exceed Rs. 15 crores. Clauses 8 and 14 of the Bill increase the present statutory limit from Rs. 15 crores to Rs. 100 crores. This would enable the Government to contribute to the paid-up capital of the said banks from time to time so as to improve their profitability and debt equity ratio. A sum of about Rs. 250 crores is expected to be contributed by the Central Government during the current financial year in pursuance of this upward revision of the statutory ceiling. The expenditure will be met from out of the Consolidated Fund of India and will be of a non-recurring nature. The contribution is proposed to be got invested by the said banks in special securities and would, therefore, come back into the Consolidated Fund of India.

2. The provisions of the Bill do not involve any other expenditure of a recurring or non-recurring nature.

BILL NO. 205F OF 1985.

A Bill further to amend the Customs Tariff Act, 1975.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Customs Tariff (Amendment) Act, 1985.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of Act 51 of 1975.

2. In the Customs Tariff Act, 1975, for the First Schedule, the following Schedule shall be substituted, namely:—

'THE FIRST SCHEDULE—IMPORT TARIFF

(*See* section 2)

General rules for the interpretation of this Schedule

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (*a*) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(*b*) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

3. When by application of rule 2(*b*) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(*a*) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(*b*) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (*a*), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.

(*c*) When goods cannot be classified by reference to (*a*) or (*b*), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

(*a*) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The rule does not, however, apply to containers which give the whole its essential character;

(*b*) Subject to the provisions of (*a*) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, *mutatis mutandis*, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purpose of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

General Explanatory Notes

1. Where in column (3) of this Schedule, the description of an article or group of articles under a heading is preceded by "-", the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by "- -", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-".

2. The abbreviation "%" in any column of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

In any entry, if no rate of duty is shown in column (5), the rate shown under column (4) shall be applicable.

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES

1. Any reference in this section to a particular genus or species of an animal except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout this Schedule any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1

Live animals

NOTE

This Chapter covers all live animals except:

(*a*) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;

(*b*) Cultures of micro-organisms and other products of heading No 30.02; and

(*c*) Animals of heading No. 95.08.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
01.01		**LIVE HORSES, ASSES, MULES AND HINNIES**		
		-Horses :		
	0101.11	--Pure-bred breeding animals	100%	..
	0101.19	--Other	100%	..
	0101.20	-Asses, mules and hinnies	100%	..
01.02		LIVE BOVINE ANIMALS.		
	0102.10	-Pure-bred breeding animals	100%	..
	0102.90	-Other .	100%	..

Heading No.	Subheading No.	Description of articles	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
01.03		LIVE SWINE		
	0103.10	-Pure-bred breeding animals	100%	..
		-Other		
	0103.91-	-Weighing less than 50 kg	100%	..
	0103.92-	-Weighing 50 kg or more	100%	..
01.04		LIVE SHEEP AND GOATS		
	0104.10	-Sheep	100%	..
	0104.20	-Goats	100%	..
01.05		LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES *Gallus domesticus*, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS		
		-Weighing not more than 185 g :		
	0105.11-	-Fowls of the species *Gallus domesticus*	100%	..
	0105.19-	-Other	100%	..
		-Other :		
	0105.91-	-Fowls of the species *Gallus domesticus*	100%	..
	0105.99-	-Other	100%	..
01.06	0106.00	OTHER LIVE ANIMALS	100%	..

CHAPTER 2

Meat and edible meat offal

NOTE

This Chapter does not cover:

(*a*) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(*b*) Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or

(c) Animal fat, other than products of heading No. 02.09 (Chapter 15).

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
02.01		MEAT OF BOVINE ANIMALS, FRESH OR CHILLED		
	0201.10	-Carcasses and half-carcasses	100%	..
	0201.20	-Other cuts with bone in	100%	..
	0201.30	-Boneless	100%	..
02.02		MEAT OF BOVINE ANIMALS, FROZEN		
	0202.10	-Carcasses and half-carcasses	100%	..
	0202.20	-Other cuts with bone in	100%	..
	0202.30	-Boneless	100%	..
02.03		MEAT OF SWINE, FRESH, CHILLED OR FROZEN		
		-Fresh or chilled :		
	0203.11	- -Carcasses and half-carcasses	100%	..
	0203.12	- -Hams, shoulders and cuts thereof, with bone in	100%	..
	0203.19	- -Other	100%	..
		-Frozen :		
	0203.21	- -Carcasses and half-carcasses	100%	..
	0203.22	- -Hams, shoulders and cuts thereof, with bone in	100%	..
	0203.29	- -Other	100%	..
02.04		MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN		
	0204.10	-Carcasses and half-carcasses of lamb, fresh or chilled	100%	..
		-Other meat of sheep, fresh or chilled :		
	0204.21	- -Carcasses and half-carcasses	100%	..
	0204.22	- -Other cuts with bone in	100%	..
	0204.23	- -Boneless	100%	..
	0204.30	-Carcasses and half-carcasses of lamb, frozen	100%	..
		-Other meat of sheep, frozen :		
	0204.41	- -Carcasses and half-carcasses	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	0204.42	--Other cuts with bone in	100%	..
	0204.43	--Boneless	100%	..
	0204.50	-Meat of goats	100%	..
02.05	0205.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN .	100%	..
02.06		EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.		
	0206.10	-Of bovine animals, fresh or chilled	100%	..
		-Of bovine animals, frozen :		
	0206.21	--Tongues	100%	..
	0206.22	--Livers	100%	..
	0206.29	--Other	100%	..
	0206.30	-Of swine, fresh or chilled	100%	..
		-Of swine, frozen :		
	0206.41	--Livers	100%	..
	0206.49	--Other	100%	..
	0206.80	-Other, fresh or chilled	100%	..
	0206.90	-Other, frozen	100%	..
02.07		MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF HEADING NO. 01.05, FRESH, CHILLED OR FROZEN		
	0207.10	—Poultry not cut in pieces, fresh or chilled	100%	..
		—Poultry not cut in pieces, frozen :		
	0207.21	—Fowls of the species *Gallus domesticus*	100%	..
	0207.22	—Turkeys	100%	..
	0207.23	—Ducks, geese and guinea fowls	100%	..
		—Poultry cuts and offal (including livers), fresh or chilled :		
	0207.31	—Fatty livers of geese of ducks	100%	..
	0207.39	—Other	100%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Poultry cuts and offal other than livers, frozen :		
	0207.41	- -Of fowls of the species *Gallus domesticus*	100%	..
	0207.42	- -Of turkeys	100%	..
	0207.43	- -Of ducks, geese or guinea fowls	100%	..
	0207.50	-Poultry livers, frozen	100%	..
02.08		OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN		
	0208.10	-Of rabbits or hares	100%	..
	0208.20	-Frogs' legs	100%	..
	0208.90	-Other	100%	..
02.09	0209.00	PIG FAT FREE OF LEAN MEAT AND POULTRY FAT (NOT RENDERED), FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	100%	..
02.10		MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.		
		-Meat of swine :		
	0210.11	- -Hams, shoulders and cuts thereof, with bone in	100%	..
	0210.12	- -Bellies (streaky) and cuts thereof	100%	..
	0210.19	- -Other	100%	.
	0210.20	-Meat of bovine animals	100%	.
	0210.90	-Other, including edible flours and meals of meat or meat offal	100%	..

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

NOTE

This Chapter does not cover :

(a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);

(b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for

human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or

(c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
03.01		**LIVE FISH**		
	0301.10	-Ornamental fish	60%	.
		-Other live fish :		
	0301.91	- -Trout (*Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae*)	60%	..
	0301.92	- -Eels (*Anguilla spp.*)	60%	
	0301.93	- -Carp	60%	..
	0301.99	- -Other	60%	..
03.02		**FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING No. 03.04**		
		-Salmonidae, excluding livers and roes :		
	0302.11	- -Trout (*Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae*)	60%	.
	0302.12	- -Pacific salmon (*Oncorhynchus spp.*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	60%	..
	0302.19	- -Other	60%	.
		-Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), *excluding livers and roes* :		
	0302.21	- -Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	60%	..
	0302.22	- -Plaice (*Pleuronectes platessa*)	60%	.
	0302.23	- -Sole (*Solea spp.*)	60%	..
	0302.29	- -Other	60%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes :		
	0302.31	--Albacore or longfinned tunas (*Thunnus alalunga*)	60%	..
	0302.32	--Yellowfin tunas (*Thunnus albacares*)	60%	..
	0302.33	--Skipjack or stripe-bellied bonito .	60%	..
	0302.39	--Other	60%	..
	0302.40	-Herrings (*Clupea harengus, Clupea pallasii*), excluding livers and roes	60%	..
	0302.50	-Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes	60%	..
		-Other fish, excluding livers and roes :		
	0302.61	--Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	60%	..
	0302.62	--Haddock (*Melanogrammus aeglefinus*)	60%	..
	0302.63	--Coalfish (*Pollachius virens*) . .	60%	..
	0302.64	--Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*) .	60%	..
	0302.65	--Dogfish and other sharks . .	60%	..
	0302.66	--Eels (*Anguilla spp.*) . . .	60%	..
	0302.69	--Other	60%	..
	0302.70	-Livers and roes	60%	..
03.03		FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING NO. 03 04		
	0303.10	-Pacific salmon (*Oncorhynchus spp.*), excluding livers and roes . .	60%	
		-Other salmonidae, excluding livers and roes :		
	0303.21	--Trout (*Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae*)	60%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	0303.22	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	60%	..
	0303.29	- - Other	60%	..
		-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
	0303.31	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	60%	..
	0303.32	- - Plaice (*Pleuronectes platessa*)	60%	..
	0303.33	- - Sole (*Solea spp.*)	60%	..
	0303.39	- - Other	60%	
		-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes :		
	0303.41	- - Albacore or longfinned tunas (*Thunnus alalunga*)	60%	..
	0303.42	- - Yellowfin tunas (*Thunnus albacares*)	60%	..
	0303.43	- - Skipjack or stripe-bellied bonito	60%	..
	0303.49	- - Other	60%	..
	0303.50	- Herrings (*Clupea harengus, Clupea pallasii*), excluding livers and roes	60%	..
	0303.60	- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes	60%	..
		-Other fish, excluding livers and roes :		
	0303.71	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	60%	..
	0303.72	- - Haddock (*Melanogrammus aeglefinus*)	60%	..
	0303.73	- - Coalfish (*Pollachius virens*)	60%	..
	0303.74	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	60%	..
	0303.75	- - Dogfish and other sharks	60%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	0303 76	-- Eels (*Anguilla spp.*)	60%	..
	0303 77	-- Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	60%	..
	0303 78	-- Hake (*Merluccius spp., Urophycis spp.*)	60%	..
	0303 79	-- Other	60%	..
	0303 80	- Livers and roes	60%	..
03.04		FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN)		
	0304.10	- Fresh or chilled	60%	..
	0304.20	- Frozen fillets	60%	..
	0304.90	- Other	60%	..
03.05		FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FISH MEAL FIT FOR HUMAN CONSUMPTION		
	0305.10	- Fish meal fit for human consumption	60%	..
	0305.20	- Livers and roes, dried, smoked, salted or in brine	60%	..
	0305.30	- Fish fillets, dried, salted or in brine, but not smoked	60%	..
		- *Smoked fish, including fillets :*		
	0305.41	-- Pacific salmon (*Oncorhynchus spp.*), Atlantic salmon (*Salmo salar*) and *Danube salmon* (*Hucho hucho*)	60%	..
	0305.42	-- Herrings (*Clupea harengus, Clupea pallasii*)	60%	..
	0305.49	-- Other	60%	..
		-Dried fish, whether or not salted but not smoked :		
	0305.51	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	60%	..
	0305.59	-- Other	60%	..
		-Fish, salted but not dried or smoked and fish in brine :		

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	0305.61	- - Herrings (*Clupea harengus, Clupea pallasii*)	60%	..
	0305.62	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	60%	..
	0305.63	- - Anchovies (*Engraulis spp.*)	60%	..
	0305.69	- - Other	60%	..
03.06		CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE		
		-*Frozen* :		
	0306.11	- - Rock lobster and other sea craw fish (*Palinurus spp., Panulirus spp., Jasus spp.*)	60%	..
	0306.12	- - Lobsters (*Homarus spp.*)	60%	..
	0306.13	- - Shrimps and prawns	60%	..
	0306.14	- - Crabs	60%	..
	0306.19	- - Other	60%	..
		-*Not frozen* :		
	0306.21	- - Rock lobster and other sea craw fish (*Palinurus spp., Panulirus spp., Jasus spp.*)	60%	..
	0306.22	- - Lobsters (*Homarus spp.*)	60%	..
	0306.23	- - Shrimps and prawns	60%	..
	0306.24	- - Crabs	60%	..
	0306.29	- - Other	60%	..
03.07		MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE		
	0307.10	-Oysters	60%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :		
	0307.21	--Live, fresh or chilled	60%	..
	0307.29	--Other	60%	..
		-Mussels (Mytilus spp., Perna spp.) :		
	0307.31	--Live, fresh or chilled	60%	..
	0307.39	--Other	60%	..
		-Cuttle fish (Sepia officinalis, Rossia macrosoma, Septiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) :		
	0307.41	--Live, fresh or chilled	60%	..
	0307.49	--Other	60%	..
		-Octopus (Octopus spp.) :		
	0307.51	--Live, fresh or chilled	60%	..
	0307.59	--Other	60%	..
	0307.60	-Snails, other than sea snails	60%	..
		-Other :		
	0307.91	--Live, fresh or chilled	60%	..
	0307.99	--Other	60%	..

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

NOTES

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:

(*a*) a milkfat content, by weight of the dry matter, of 5 per cent. or more;

(*b*) a dry matter content, by weight, of at least 70 per cent. but not exceeding 85 per cent.; and

(*c*) they are moulded or capable of being moulded.

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
04.01		MILK AND CREAM, NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	0401.10	-Of a fat content, by weight, not exceeding 1%	60%	..
	0401.20	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	60%	..
	0401.30	-Of a fat content, by weight, exceeding 6%	60%	
04.02		MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	60%	..
		-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :		
	0402.21	- -Not containing added sugar or other sweetening matter	60%	..
	0402.29	- -Other	60%	..
		-Other :		
	0402.91	- -Not containing added sugar or other sweetening matter	60%	..
	0402.99	- -Other	60%	..
04.03		BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT OR COCOA		
	0403.10	-Yogurt	60%	..
	0403.90	-Other	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
04.04		WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	0404.10	-Whey whether or not concentrated or containing added sugar or other sweetening matter	60%	..
	0404.90	-Other	60%	..
04.05	0405.00	BUTTER AND OTHER FATS AND OIL DERIVED FROM MILK	60%	..
04.06		CHEESE AND CURD		
	0406.10	-Fresh cheese (including whey cheese), not fermented, and curd	60%	..
	0406.20	-Grated or powdered cheese, of all kinds	60%	..
	0406.30	-Processed cheese, not grated or powdered	60%	..
	0406.40	-Blue-veined cheese	60%	..
	0406.90	-Other cheese	60%	..
04.07	0407.00	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED	100%	..
04.08		BIRDS' EGGS, NOT IN SHELL AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
		-*Egg yolks* :		
	0408.11	- -Dried	100%	..
	0408.19	- -Other	100%	..
		-*Other* :		
	0408.91	- -Dried	100%	..
	0408.99	- -Other	100%	..
04.09	0409.00	NATURAL HONEY	100%	..
04.10	0410.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	100%	..

CHAPTER 5

Products of animal origin, not elsewhere specified or included

NOTES

1. This Chapter does not cover:

(*a*) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(*b*) Hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);

(*c*) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(*d*) Prepared knots or tufts for broom or brush making (heading No. 96.03).

2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Schedule, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
05·01	0501·00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	60%	..
05·02		PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR		
	0502·10	-Pigs', hogs' or boars' bristles and hair and waste thereof	60%	..
	0502·90	-Other	60%	
05·03	0503·00	HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	60%	..
05·04	0504·00	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
05·05		SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS		
	0505·10	- Feathers of a kind used for stuffing; down	60%	..
	0505·90	- Other	60%	..
05·06		BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS		
	0506·10	- Ossein and bones treated with acid	60%	..
	0506·90	- Other	60%	..
05·07		IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS		
	0507·10	- Ivory; ivory powder and waste	100%	90%
	0507·90	- Other	60%	--
05·08	0508·00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	60%	..
05·09	0509·00	NATURAL SPONGES OF ANIMAL ORIGIN	60%	..
05·10	0510·00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED, GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
05·11		ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION		
	0511·10	-Bovine semen	60%	..
		-Other :		
	0511·91	- -Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	60%	..
	0511·99	- -Other	60%	..

SECTION II

VEGETABLE PRODUCTS

NOTE

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 per cent. by weight.

CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

NOTES

1. Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.

2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
06·01		BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER, CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING NO. 12·12		
	0601·10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	60%	..
	0601·20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	60%	..
06·02		OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN		
	0602·10	- Unrooted cuttings and slips	60%	...
	0602·20	- Edible fruit or nut trees, shrubs and bushes, grafted or not	60%	...
	0602 30	- Rhododendrons and azaleas, grafted or not	60%	..
	0602·40	- Roses, grafted or not	60%	..
		- *Other*		
	0602·91	- - Mushroom spawn	60%	..
	0602·99	- - Other	60%	..
06.03		CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
	0603·10	- Fresh	60%	..
	0603·90	- Other	60%	..
06.04		FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED IMPREGNATED OR OTHERWISE PREPARED,		
	0604·10	- Mosses and lichens	60%	..
		- *Other* :		
	0604·91	- - Fresh	60%	..
	0604·99	- - Other	60%	..

CHAPTER 7

Edible vegetables and certain roots and tubers

NOTES

1. This Chapter does not cover forage products of heading No. 12.14.

2. In headings Nos. 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon , cress and sweet marjoram (*Majorana hortensis or Origanum majorana*).

3. Heading No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:

(*a*) dried leguminous vegetables, shelled (heading No. 07.13);

(*b*) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;

(*c*) flour, meal and flakes of potatoes (heading No. 11.05);

(*d*) flour and meal of dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 09.04).

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
07.01		POTATOES, FRESH OR CHILLED		
	0701.10	-Seed	100%	90%
	0701.90	-Other	100%	90%
07.02	0702.00	TOMATOES, FRESH OR CHILLED	100%	90%
07.03		ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED		
	0703.10	-Onions and shallots	100%	90%
	0703.20	-Garlic	100%	90%
	0703.90	-Leeks and other alliaceous vegetables	100%	90%

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
07.04		CABBAGES, CAULIFLOWERS, KOHL-RABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED		
	0704.10	- Cauliflowers and headed broccoli	100%	90%
	0704.20	- Brussels sprouts	100%	90%
	0704.90	- Other	100%	90%
07.05		LETTUCE (*Lactucasativa*) AND CHICORY (*Chichorium spp.*), FRESH OR CHILLED.		
		- *Lettuce :*		
	0705.11	-- Cabbage lettuce (head lettuce)	100%	90%
	0705.19	-- Other	100%	90%
		- *Chicory :*		
	0705.21	-- Witloof chicory (*Cichorium intybus var. foliosum*)	100%	90%
	0705.29	-- Other	100%	90%
07·06		CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED		
	0706.10	- Carrots and turnips	100%	90%
	0706.90	- Other	100%	90%
07.07	0707·00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	100%	90%
07.08		LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED		
	0708.10	- Peas (*Pisum sativum*)	100%	90%
	0708.20	- Beans (*Vigna spp., Phaseolus spp.*)	100%	90%
	0708.90	- Other leguminous vegetables	100%	90%
07.09		OTHER VEGETABLES, FRESH OR CHILLED		
	0709.10	- Globe artichokes	100%	90%
	0709.20	- Asparagus	100%	90%
	0709.30	- Aubergines (egg-plants)	100%	90%
	0709.40	- Celery other than celeriac	100%	90%

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		- *Mushrooms and truffles :*		
	0709 51	- - Mushrooms	100%	90%
	0709·52	- - Truffles	100%	90%
	0709 60	- Fruits of the genus *Capsicum* or of the genus *Pimenta*	100%	90%
	0709 70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	100%	90%
	0709 90	- Other	100%	90%
07 10		VEGETABLES (UNCOOKED OR COOCKED BY STEAMING OR BOILING IN WATER), FROZEN		
	0710·10	- Potatoes	100%	90%
		- *Leguminous vegetables shelled or unshelled :*		
	0710 21	- - Peas (*Pisum sativum*)	100%	90%
	0710·22	- - Beans (*Vigna spp., Phaseolus spp.*)	100%	90%
	0710·29	- - Other	100%	90%
	0710·30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	100%	90%
	0710·40	- Sweet corn	100%	90%
	0710 80	- Other vegetables	100%	90%
	0710·90	- Mixtures of Vegetables	100%	90%
07·11		VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
	0711·10	- Onions	100%	90%
	0711·20	- Olives	100%	90%
	0711·30	- Capers	100%	90%
	0711·40	- Cucumbers and gherkins	100%	90%
	0711·90	- Other vegetables; mixtures of vegetables	100%	90%

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
07·12		DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.		
	0712 10	- Potatoes whether or not cut or sliced but not further prepared	100%	90%
	0712·20	- Onions	100%	90%
	0712·30	- Mushrooms and truffles	100%	90%
	0712·90	- Other vegetables: mixtures of vegetables	100%	90%
07.13		DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT.		
	0713·10	- Peas (*Pisum sativum*)	100%	90%
	0713·20	- Chickpeas (garbanzos)	100%	90%
		- Beans (*Vigna spp., phaseolus spp.*) :		
	0713·31	- -Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek.*	100%	90%
	0713·32	- -Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	100%	90%
	0713·33	- -Kidney beans, including white pea beans (*Phaseolus vulgaris*)	100%	90%
	0713·39	- -Other	100%	90%
	0713·40	- Lentils	100%	90%
	0713·50	- Broad beans (vicia faba var major) and horse beans (*Vicia faba var equina, Vicia faba var minor*)	100%	90%
	0713·90	- Other	100%	90%
07·14		MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH.		
	0714·10	- Manioc (cassava)	100%	90%
	0714·20	- Sweet potatoes	100%	90%
	0714·90	- Other	100%	90%

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons

NOTES

1. This Chapter does not cover inedible nuts or fruits.

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
08.01		COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.		
	0801.10	-Coconuts	200%	190%
	0801.20	-Brazil nuts	200%	190%
	0801.30	-Cashewnuts	200%	190%
08.02		OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.		
		-Almonds :		
	0802.11	- -In shell	200%	190%
	0802.12	- -Shelled	200%	190%
		-Hazelnuts or filberts (Corylus spp.) :		
	0802.21	- -In shell	200%	190%
	0802.22	- -Shelled	200%	190%
		-Walnuts :		
	0802.31	- -In shell	200%	190%
	0802.32	- -Shelled	200%	190%
	0802.40	-Chestnuts (*Castanea spp.*)	200%	190%
	0802.50	-Pistachios	200%	190%
	0802.90	-Other	200%	190%
08.03	0803.00	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED	200%	190%
08.04		DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED		
	0804.10	-Dates	200%	190%

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	0804.20	-Figs	200%	190%
	0804.30	-Pineapples	200%	190%
	0804.40	-Avocados	200%	190%
	0804.50	-Guavas, mangoes and mangosteens	200%	190%
08.05		CITRUS FRUIT, FRESH OR DRIED.		
	0805.10	-Oranges	200%	190%
	0805.20	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	200%	190%
	0805.30	-Lemons (*Citrus limon, citrus limonum*) and limes (*Citrus aurantifolia*)	200%	190%
	0805.40	-Grapefruit	200%	190%
	0805.90	-Other	200%	190%
08.06		GRAPES, FRESH OR DRIED.		
	0806.10	-Fresh	200%	190%
	0806.20	-Dried	200%	190%
08.07		MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH.		
	0807.10	-Melons (including watermelons)	200%	190%
	0807.20	-Papaws (Papayas)	200%	190%
08.08		APPLES, PEARS AND QUINCES, FRESH.		
	0808.10	-Apples	200%	190%
	0808.20	-Pears and quinces	200%	190%
08.09		APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.		
	0809.10	-Apricots	200%	190%
	0809.20	-Cherries	200%	190%
	0809.30	-Peaches, including nectarines	200%	190%
	0809.40	-Plums and sloes	200%	190%

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
08.10		OTHER FRUIT, FRESH		
	0810.10	-Strawberries	200%	190%
	0810.20	-Raspberries, blackberries, mulberries and loganberries	200%	190%
	0810.30	-Black, white or red currants and gooseberries	200%	190%
	0810.40	-Cranberries, bilberries and other fruits of the genus *Vaccinium*	200%	190%
	0810.90	-Other	200%	190%
08.11		FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	0811.10	-Strawberries	200%	190%
	0811.20	-Raspberries, Blackberries, Mulberries, Loganberries, Black, White or Red Currants and Gooseberries	200%	190%
	0811.90	-Other	200%	190%
08.12		FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
	0812.10	-Cherries	200%	190%
	0812.20	-Strawberries	200%	190%
	0812.90	-Other	200%	190%
08.13		FRUIT, DRIED, OTHER THAN THAT OF HEADINGS NOS. 08.01 TO 08.06; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER		
	0813.10	-Apricots	200%	190%
	0813.20	-Prunes	200%	190%
	0813.30	-Apples	200%	190%
	0813.40	-Other fruit	200%	190%

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	0813.50	Mixtures of nuts or dried fruits of this Chapter	200%	190%
08.14	0814.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS.	200%	190%

CHAPTER 9

Coffee, tea, mate and spices

NOTES

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows.

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 [or to the mixtures referred to in paragraph (a) or (b) above] shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
09.01		COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.		
		-Coffee, not roasted :		
	0901.11	- -Not decaffeinated	100%	100% less 13 Paise per Kg.
	0901.12	- -Decaffeinated	100%	100% less 13 Paise per Kg.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Coffee, roasted* :		
	0901.21	--Not decaffeinated	100%	100% less 13 Paise per Kg
	0901.22	--Decaffeinated	100%	100% less 13 Paise per Kg.
	0901.30	-Coffee husks and skins	100%	100% less 13 Paise per Kg.
	0901.40	-Coffee substitutes containing coffee	100%	100% less 13 Paise per Kg.
09 02		TEA		
	0902 10	-Green tea (not fermented) in immediate packings of a content not exceeding 3 Kg.	100%	100% less 26 Paise per Kg.
	0902 20	-Other green tea (not fermented)	100%	100% less 26 Paise per Kg
	0902·30	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 Kg.	100%	100% less 26 Paise per Kg
	0902·40	-Other black tea (fermented) and other partly fermented tea	100%	100% less 26 Paise per Kg
09.03	0903·00	MATE	100%	100% less 26 Paise per Kg.
09·04		PEPPER OF THE GENUS *Piper*; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS *Capsicum* OR OF THE GENUS *Pimenta*.		
		-Pepper :		
	0904 11	--Neither crushed nor ground	100%	92½%
	0904·12	--Crushed or ground	100%	92½%
	0904·20	-Fruits of the genus *Capsicum* or of the genus *Pimenta*, dried or crushed or ground	100%	92½%
09·05	0905 00	VANILLA	100%	..
09·06		CINNAMON AND CINNAMON-TREE FLOWERS.		
	0906·10	-Neither crushed nor ground	Rs. 20 per Kg.	Rs. 20 per Kg less 7½%
	0906·20	-Crushed or ground	Rs. 20 per Kg.	Rs. 20 per Kg. less 7½%

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
09·07	0907·00	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	Rs. 60 per Kg.	Rs. 60 per Kg. less 7½%
09·08		NUTMEG, MACE AND CARDAMOMS.		
	0908·10	-Nutmeg	100%	92½%
	0908·20	-Mace	100%	..
	0908·30	-Cardamoms	100%	92½%
09·09		SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, CARAWAY OR JUNIPER.		
	0909·10	-Seeds of anise or badian	100%	..
	0909·20	-Seeds of coriander	100%	..
	0909·30	-Seeds of cumin	100%	..
	0909·40	-Seeds of caraway	100%	..
	0909.50	-Seeds of fennel or juniper	100%	..
09·10		GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.		
	0910·10	-Ginger	100%	..
	0910·20	-Saffron	100%	..
	0910·30	-Turmeric (curcuma)	100%	..
	0910·40	-Thyme; bay leaves	100%	..
	0910·50	-Curry	100%	..
		-Other spices :		
	0910·91	--Mixtures referred to in Note 1 (*b*) to this Chapter	100%	..
	0910·99	--Other	100%	..

CHAPTER 10

Cereals

NOTES

1. (*a*) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(*b*) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06.

2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

SUB-HEADING NOTE

The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
10·01		WHEAT AND MESLIN		
	1001·10	-Durum wheat	Free	..
	1001·90	-Other	Free	.
10·02	1002·00	RYE	Free	..
10·03	1003·00	BARLEY	Free	..
10·04	1004·00	OATS	Free	..
10·05		MAIZE (CORN)		
	1005·10	-Seed	Free	.
	1005·90	-Other	Free	.
10·06		RICE		
	1006·10	-Rice in the husk (paddy or rough)	Free	..
	1006.20	-Husked (brown) rice	Free	.
	1006·30	-Semi-milled or wholly milled rice, whether or not polished or glazed	Free	.
	1006·40	-Broken rice	Free	..
10·07	1007·00	GRAIN SORGHUM	Free	
10·08		BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS.		
	1008·10	-Buckwheat	Free	..
	1008·20	-Millet	Free	..
	1008·30	-Canary seed	Free	..
	1008·90	-Other cereals	Free	..

CHAPTER 11

Products of the milling industry; malt; starches; inulin; wheat gluten

NOTES

1. This Chapter does not cover:

(*a*) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);

(*b*) Prepared flours, meals or starches of heading No. 19.01;

(*c*) Corn flakes or other products of heading No. 19.04;

(*d*) Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;

(*e*) Pharmaceutical products (Chapter 30); or

(*f*) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (*A*) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

(*a*) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(*b*) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading No. 23.02.

(*B*) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading No. 11.03 or 11.04.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye . .	45%	2·5%	80%	—
Barley . . .	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize (corn) and grain sorghum	45%	2%	—	90%
Rice	45%	1·6%	80%	—
Buckwheat . .	45%	4%	80%	—

3. For the purposes of heading No. 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

(*a*) in the case of maize (corn) products, at least 95 per cent. by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(*b*) in the case of other cereal products, at least 95 per cent. by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
11·01	1101.00	WHEAT OR MESLIN FLOUR	Free	..
11·02		CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN.		
	1102·10	-Rye flour	60%	..
	1102·20	-Maize (corn) flour	60%	..
	1102·30	-Rice flour	60%	..
	1102·90	-Other	60%	..
11·03		CEREAL GROATS, MEAL AND PELLETS		
		-Groats and meal :		
	1103·11	- -Of wheat	Free	..
	1103·12	- -Of Oats	Free	..
	1103·13	- -Of maize (corn)	Free	..
	1103·14	- -Of rice	Free	..
	1103·19	- -Of other cereals	Free	..
		-Pellets :		
	1103·21	- -Of wheat	100%	..
	1103·29	- -Of other cereals	100%	..
11·04		CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF HEADING NO. 10·06; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND		
		-Rolled or flaked grains :		
	1104·11	- -Of barley	100%	..
	1104·12	- -Of oats	100%	..
	1104·19	- -Of other cereals	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty: Standard	Rate of duty: Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Other worked grains (for example, hulled, pearled, sliced or kibbled) :		
	1104·21	--Of barley	100%	..
	1104·21	--Of oats	100%	..
	1104·23	--Of maize (corn)	100%	
	1104·29	--Of other cereals	100%	..
	1104·30	-Germ of cereals, whole, rolled, flaked or ground	100%	..
11·05		FLOUR, MEAL AND FLAKES OF POTATOES		
	1105·10	-Flour and meal	60%	..
	1105.20	-Flakes	60%	
11·06		FLOUR AND MEAL OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING NO. 07·13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING NO. 07·14; FLOUR, MEAL AND POWDER OF THE PRODUCTS OF CHAPTER 8		
	1106·10	-Flour and meal of the dried leguminous vegetables of heading No. 07·13	60%	..
	1106·20	-Flour and meal of sago, roots or tubers of heading No. 07·14	60%	..
	1106·30	-Flour, meal and powder of the products of Chapter 8	60%	..
11·07		MALT, WHETHER OR NOT ROASTED		
	1107·10	-Not roasted	100%	..
	1107·20	-Roasted	100%	..
11·08		STARCHES; INULIN		
		-Starches :		
	1108·11	--Wheat starch	60%	..
	1108·12	--Maize (corn) starch	60%	..
	1108·13	--Potato starch	60%	..
	1108·14	--Manioc (cassava) starch	60%	..
	1108·19	--Other starches	60%	..
	1108·20	-Inulin	60%	..
11·09	1109·00	WHEAT GLUTEN, WHETHER OR NOT DRIED	60%	..

CHAPTER 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

NOTES

1. Heading No. 12.07 applies, *inter alia,* to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of heading Nos. 23.04 to 23.06.

3. For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 12.09 does not, however, apply to the following even if for sowing:

(*a*) Leguminous vegetables or sweet corn (Chapter 7);

(*b*) Spices or other products of Chapter 9;

(*c*) Cereals (Chapter 10); or

(*d*) Products of heading Nos. 12.01 to 12.07 or 12.11.

4. Heading No. 12.11 applies, *inter alia,* to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to:

(*a*) Medicaments of Chapter 30;

(*b*) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(*c*) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.

5. For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:

(*a*) Dead single-cell micro-organisms of heading No. 21.02;

(*b*) Cultures of micro-organisms of heading No. 30.02; or

(*c*) Fertilisers of heading No. 31.01 or 31.05.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
12.01	1201.00	SOYA BEANS, WHETHER OR NOT BROKEN	60%	50%
12.02		GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN.		
	1202.10	-In shell	60%	50%
	1202.20	-Shelled, whether or not broken	60%	50%
12.03	1203.00	COPRA	60%	50%
12.04	1204.00	LINSEED, WHETHER OR NOT BROKEN	60%	50%
12.05	1205.00	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN	60%	50%
12.06	1206.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	60%	50%
12.07		OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN		
	1207.10	-Palm nuts and kernels	60%	50%
	1207.20	-Cotton seeds	60%	50%
	1207.30	-Castor oil seeds	60%	50%
	1207.40	-Sesamum seeds	60%	50%
	1207.50	-Mustard seeds	60%	50%
	1207.60	-Safflower seeds	60%	50%
		-*Other* :		
	1207.91	--Poppy seeds	60%	50%
	1207.92	--Shea nuts (karite nuts)	60%	50%
	1207.99	--Other	60%	50%
12.08		FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD		
	1208.10	-Of soya beans	60%	..
	1208.90	-Others	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
12.09		SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING.		
		-*Beet seeds* :		
	1209.11	--Sugar beet seed	60%	..
	1209.19	--Other	60%	..
		-*Seeds of forage plants, other than beet seed* :		
	1209.21	--Lucerne (alfalfa) seed	60%	..
	1209.22	--Clover (*Trifolium spp.*) seed	60%	..
	1209.23	--Fescue seed	60%	..
	1209.24	--Kentucky blue grass (*Poa pratensis L.*) seed	60%	..
	1209.25	--Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seed	60%	..
	1209.26	--Timothy grass seed	60%	..
	1209.29	--Other	60%	..
	1209.30	-Seeds of herbaceous plants cultivated principally for their flowers	60%	..
		-*Other* :		
	1209.91	--Vegetable seeds	60%	..
	1209.99	--Other	60%	..
12.10		HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.		
	1210.10	-Hop cones, neither ground nor powdered nor in the form of pellets	100%	.
	1210.20	-Hop cones, ground, powered or in the form of pellets; lupulin	100%	..
12.11		PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS) OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED.		
	1211.10	-Liquorice roots	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	1211.20	-Ginseng roots	100%	...
	1211.90	-Other	100%	..
12.12		LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY *Cichorium intybus sativum*) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	1212.10	-Locust beans, including locust bean seeds	100%	..
	1212.20	-Seaweeds and other algae	100%	..
	1212.30	-Apricot, peach or plum stones and kernels	100%	..
		-*Other* :		
	1212.91	- -Sugar beet	100%	..
	1212.92	- -Sugarcane	100%	..
	1212.99	- -Other	100%	..
12.13	1213.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	60%	..
12.14		SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS.		
	1214.10	-Lucerne (alfalfa) meal and pellets	60%	..
	1214.90	-Other	60%	..

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

NOTE

Heading No. 13.02 applies, *inter alia,* to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

(*a*) Liquorice extract containing more than 10 per cent. by weight of sucrose or put up as confectionery (heading No. 17.04);

(b) Malt extract (heading No. 19.01);

(c) Extracts of coffee, tea or mate (heading No. 21.01);

(*d*) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);

(*e*) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38;

(*f*) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);

(*g*) Tanning or dyeing extracts (heading No. 32.01 or 32.03);

(*h*) Essential oils, concretes, absolutes and resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or

(*ij*) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40 01).

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
13.01		LAC; NATURAL GUMS, RESINS, GUM-RESINS AND BALSAMS.		
	1301·10	-Lac	60%	..
	1301·20	-Gum Arabic	60%	50%
	1301·90	-Other	60%	..
13·02		VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS.		

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Vegetable saps and extracts :		
	1302·11	--Opium	60%	..
	1302·12	--Of liquorice	60%	..
	1302·13	--Of hops	60%	..
	1302·14	--Of pyrethrum or of the roots of plants containing rotonone	60%	.
	1302·19	--Other	60%	..
	1302 20	-Pectic substances, pectinates and pectates	60%	..
		-Mucilages and thickeners, whether or not modified, derived from vegetable products :		
	1302 31	--Agar-agar	60%	..
	1302 32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	60%	..
	1302·39	--Other	60%	..

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading No. 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44.04).

3. Heading No. 14.02 does not apply to wood wool (heading No. 44.05).

4. Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
14·01		VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIAC, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK).		
	1401·10	-Bamboos	60%	..
	1401·20	-Rattans	60%	..
	1401·90	-Other	60%	..
14·02		VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL.		
	1402·10	-Kapok	60%	..
		-*Other* :		
	1402·91	- -Vegetable hair	60%	..
	1402·99	- -Other	60%	..
14·03		VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOMCORN, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUNDLES		
	1403·10	-Broomcorn (*Sorghum vulgare var. technicum*).	60%	..
	1403·90	-Other	60%	..
14·04		VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
	1404·10	-Raw vegetable materials of a kind used primarily in dyeing or tanning	40%	..
	1404·20	-Cotton linters	60%	..
	1404·90	-Other	60%	..

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

NOTES

1. This Chapter does not cover:

(a) Pig fat or poultry fat of heading No. 02.09;

(b) Cocoa butter, fat or oil (heading No. 18.04);

(c) Edible preparations containing by weight more than 15 per cent. of the products of heading No. 04.05 (generally Chapter 21);

(d) Greaves (heading No. 23.01) or residues of heading Nos. 23.04 to 23.06;

(e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) Factice derived from oils (heading No. 40.02).

2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).

3. Heading No. 15.18 does not cover fats or oils or their fractions merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
15·01	1501·00	LARD; OTHER PIG FAT AND POULTRY FAT, RENDERED, WHETHER OR NOT PRESSED OR SOLVENT-EXTRACTED	200%	..
15·02	1502·00	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, RAW OR RENDERED, WHETHER OR NOT PRESSED OR SOLVENT-EXTRACTED	200%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
15·03	1503·00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	200%	..
15·04		FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	1504·10	-Fish-liver oils and their fractions	200%	..
	1504·20	-Fats and oils and their fractions, of fish, other than liver oils	200%	..
	1504·30	-Fats and oils and their fractions, of marine mammals	200%	..
15·05		WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).		
	1505·10	-Wool grease, crude	200%	..
	1505·90	-Other	200%	..
15·06	1506·00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	200%	..
15·07		SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	1507·10	-Crude oil, whether or not degummed	200%	190%
	1507·90	-Other	200%	190%
15·08		GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	1508·10	-Crude oil	200%	190%
	1508·90	-Other	200%	190%
15·09		OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	1509·10	-Virgin	200%	190%
	1509·90	-Other	200%	190%

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
15·10	1510·00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING NO. 15·09	200%	190%
15·11		PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	1511·10	-Crude oil	200%	190%
	1511·90	-Other	200%	190%
15·12		SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
		-Sunflower-seed or safflower oil and their fractions :		
	1512·11	--Crude oil	200%	190%
	1512·19	--Other	200%	190%
		-Cotton-seed oil and its fractions :		
	1512·21	--Crude oil, whether or not gossypol has been removed	200%	190%
	1512·29	--Other	200%	190%
15·13		COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
		-Coconut (copra) oil and and its fractions :		
	1513·11	--Crude oil	200%	190%
	1513·19	--Other	200%	190%
		-Palm kernel or babassu oil and their fractions :		
	1513·21	--Crude oil	200%	190%
	1513·29	--Other	200%	190%
15·14		RAPE, COLZA OR MUSTARD OIL AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	1514·10	-Crude oil	200%	190%
	1514·90	-Other	200%	190%

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
15·15		OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
		-Linseed oil and its fractions :		
	1515·11	- - Crude oil	200%	190%
	1515·19	- - Other	200%	190%
		-Maize (corn) oil and its fractions :		
	1515·21	- -Crude oil	200%	190%
	1515·29	- -Other	200%	190%
	1515·30	-Castor oil and its fractions	200%	190%
	1515·40	-Tung oil and its fractions	200%	190%
	1515·50	-Sesame oil and its fractions	200%	190%
	1515·60	-Jojoba oil and its fractions	200%	190%
	1515·90	-Other	200%	190%
15.16		ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.		
	1516.10	-Animal fats and oils and their fractions	200%	..
	1516.20	-Vegetable fats and oils and their fractions	200%	..
15.17		MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING NO. 15.16		
	1517.10	-Margarine, excluding liquid margarine	200%	..
	1517.90	-Other	200%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
15.18	1518.00	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING NO. 15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED	200%	..
15.19		INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS.		
		-Industrial monocarboxylic fatty acids :		
	1519.11	- - Stearic acid	200%	..
	1519.12	- -Oleic acid	200%	..
	1519.13	- -Tall oil fatty acids	200%	..
	1519.19	- -Other	200%	..
	1519.20	-Acid oils from refining	200%	..
	1519.30	-Industrial fatty alcohols	200%	..
15.20		GLYCEROL (GLYCERINE), WHETHER OR NOT PURE; GLYCEROL WATERS AND GLYCEROL LYES		
	1520.10	-Glycerol (glycerine), crude; glycerol waters and glycerol lyes	200%	..
	1520.90	-Other, including synthetic glycerol	200%	..
15.21		VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED.		
	1521.10	-Vegetable waxes	200%	..
	1521.90	-Other	200%	..
15.22	1522.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	200%	..

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE

In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 per cent. by weight.

CHAPTER 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

NOTES

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs and other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

SUBHEADING NOTES

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.

2. The fish and crustaceans specified in the subheadings of heading No 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
16.01	1601.00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	100%	..
16.02		OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD.		
	1602.10	-Homogenised preparations	100%	..
	1602.20	-Of liver of any animal	100%	..
		-Of poultry of heading No. 01.05 :		
	1602.31	- -Of turkeys	100%	..
	1602.39	- -Other	100%	..
		-Of swine :		
	1602.41	- - Hams and cuts thereof	100%	..
	1602.42	- -Shoulders and cuts thereof	100%	..
	1602.49	- -Other, including mixtures	100%	..
	1602.50	-Of bovine animals	100%	..
	1602.90	-Other, including preparations of blood of any animal	100%	..
16.03	1603.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	100%	..
16.04		PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS.		
		-Fish, whole or in pieces, but not minced :		
	1604.11	- - Salmon	100%	..
	1604.12	- -Herrings	100%	..
	1604.13	- -Sardines, sardinella and brisling of sprats	100%	..
	1604.14	- -Tunas, skipjack and Atlantic bonito (*Sarda spp.*)	100%	..
	1604.15	- -Mackerel	100%	..
	1604.16	- -Anchovies	100%	..
	1604.19	- -Other	100%	..
	1604.20	-Other prepared or preserved fish	100%	..
	1604.30	-Caviar and caviar substitutes	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
16.05		CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED		
	1605.10	-Crab	100%	..
	1605.20	-Shrimps and prawns	100%	..
	1605.30	-Lobster	100%	..
	1605.40	-Other crustaceans	100%	..
	1605.90	-Other	100%	..

CHAPTER 17

Sugars and sugar confectionery

NOTES

1. This Chapter does not cover:

(*a*) Sugar confectionery containing cocoa (heading No. 18.06);

(*b*) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or

(*c*) Medicaments or other products of Chapter 30.

SUBHEADING NOTE

For the purposes of subheadings Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.5 degree.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
17.01		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.		
		-Raw sugar not containing added flavouring or colouring matter :		
	1701.11	--Cane sugar	60%	..
	1701.12	--Beet sugar	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Other :		
	1701.91	--Containing added flavouring or colouring matter	190%	..
	1701.99	--Other	60%	..
17.02		OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL.		
	1702.10	-Lactose and lactose syrup . .	100%	..
	1702.20	-Maple sugar and maple syrup .	100%	..
	1702.30	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose . . .	100%	..
	1702.40	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	100%	..
	1702.50	-Chemically pure fructose . .	100%	..
	1702.60	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose .	100%	..
	1702.90	-Other, including invert sugar .	100%	..
17.03		MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.		
	1703.10	-Cane molasses	100%	..
	1703.90	-Other	100%	.
17.04		SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.		
	1704.10	-Chewing gum, whether or not sugar-coated	100%	..
	1704.90	-Other	100%	.

CHAPTER 18

Cocoa and cocoa preparations

NOTES

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
18.01	1801.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	100%	..
18.02	1802.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	100%	..
18.03		COCOA PASTE, WHETHER OR NOT DEFATTED		
	1803.10	-Not defatted	100%	..
	1803.20	-Wholly or partly defatted	100%	..
18.04	1804.00	COCOA BUTTER, FAT AND OIL	100%	..
18.05	1805.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	100%	..
18.06		CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA		
	1806.10	-Cocoa powder, containing added sugar or other sweetening matter	100%	..
	1806.20	-Other preparations in blocks or slabs weighing more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	100%	..
		-Other in blocks, slabs or bars :		
	1806.31	- -Filled	100%	..
	1806.32	- -Not filled	100%	..
	1806.90	- Other	100%	..

CHAPTER 19

Preparations of cereals, flour, starch or milk; pastrycooks', products

NOTES

1. This Chapter does not cover:

(*a*) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20 per cent. by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(*b*) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or

(*c*) Medicaments or other products of Chapter 30.

2. In this Chapter, the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.

3. Heading No. 19.04 does not cover preparations containing more than 8 per cent. by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).

4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
19.01		MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION BY WEIGHT OF LESS THAN 50%, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADING NOS. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION BY WEIGHT OF LESS THAN 10%, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	1901.10	-Preparations for infant use, put up for retail sale	100%	..
	1901.20	-Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	100%	..
	1901.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
19.02		PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED.		
		-Uncooked pasta, not stuffed or otherwise prepared :		
	1902.11	--Containing eggs	100%	
	1902.19	--Other	100%	..
	1902.20	-Stuffed pasta, whether or not cooked or otherwise prepared	100%	..
	1902.30	-Other pasta	100%	..
	1902.40	-Couscous	100%	..
19.03	1903.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	100%	..
19.04		PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS, OTHER THAN MAIZE (CORN), IN GRAIN FORM, PRE-COOKED OR OTHERWISE PREPARED.		
	1904.10	-Prepared food obtained by the swelling or roasting of cereals or cereal products	100%	..
	1904.90	-Other	100%	..
19.05		BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.		
	1905.10	-Crispbread	100%	..
	1905.20	-Gingerbread and the like	100%	..
	1905.30	-Sweet biscuits; waffles and wafers	100%	..
	1905.40	-Rusks, toasted bread and similar toasted products	100%	..
	1905.90	Other	100%	..

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants

NOTES

1. This Chapter does not cover:

(*a*) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(*b*) Food preparations containing more than 20 per cent. by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or

(*c*) Homogenised composite food preparations of heading No. 21.04.

2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (*a*).

4. Tomato juice, the dry weight content of which is 7 per cent. or more is to be classified in heading No. 20.02.

5. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (*see* Note 2 to Chapter 22) not exceednig 0.5 per cent. vol.

SUBHEADING NOTES

1. For the purposes of subheading No. 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.

2. For the purposes of subheading No. 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
20.01		VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID.		
	2001.10	-Cucumbers and gherkins	100%	..
	2001.20	-Onions	100%	..
	2001.90	-Other	100%	..
20.02		TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.		
	2002.10	-Tomatoes, whole or in pieces	100%	..
	2002.90	-Other	100%	..
20.03		MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
	2003.10	-Mushrooms	100%	..
	2003.20	-Truffles	100%	..
20.04		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN		
	2004.10	-Potatoes	100%	..
	2004.90	-Other vegetables and mixtures of vegetables	100%	..
20.05		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN.		
	2005.10	-Homogenised vegetables	100%	..
	2005.20	-Potatoes	100%	..
	2005.30	-Sauerkraut	100%	..
	2005.40	-Peas (*Pisum sativum*)	100%	..
		-*Beans* (*Vigna spp., Phaseolus spp.*) :		
	2005.51	- -Beans, shelled	100%	..
	2005.59	- -Other	100%	..
	2005.60	-Asparagus	100%	..
	2005.70	-Olives	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2005.80	-Sweet corn (*Zea mays var. saccharata*)	100%	..
	2005.90	-Other vegetables and mixtures of vegetables	100%	..
20.06	2006.00	FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)	100%	..
20.07		JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	2007.10	-Homogenised preparations	100%	..
		-Other :		
	2007.91	- -Citrus fruit	100%	..
	2007.99	- -Other	100%	..
20.08		FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED		
		-Nuts, ground-nuts and other seeds, whether or not mixed together :		
	2008.11	- -Ground-nuts	100%	..
	2008.19	- -Other, including mixtures	100%	..
	2008.20	-Pineapples	100%	..
	2008.30	-Citrus fruit	100%	..
	2008.40	-Pears	100%	..
	2008.50	-Apricots	100%	..
	2008.60	-Cherries	100%	..
	2008.70	-Peaches	100%	..
	2008.80	-Strawberries	100%	..
		-Other, including mixtures other than those of subheading No. 2008.19 :		
	2008.91	- -Palm hearts	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2008.92	--Mixtures	100%	..
	2008.99	--Other	100%	..
20.09		FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
		- *Orange juice:*		
	2009.11	--Frozen	100%	..
	2009.19	--Other	100%	..
	2009.20	-Grapefruit juice	100%	..
	2009.30	-Juice of any other single citrus fruit	100%	..
	2009.40	-Pineapple juice	100%	..
	2009.50	-Tomato juice	100%	..
	2009.60	-Grape juice (including grape must)	100%	
	2009.70	-Apple juice	100%	..
	2009.80	-Juice of any other single fruit or vegetable	100%	..
	2009.90	-Mixtures of juices	100%	..

CHAPTER 21

Miscellaneous edible preparations

NOTES

1. This Chapter does not cover :

(*a*) Mixed vegetables of heading No. 07.12;

(*b*) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);

(*c*) Spices or other products of heading Nos. 09.04 to 09.10;

(*d*) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20 per cent. by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(*e*) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5 per cent. vol. (heading No. 22.08);

(*f*) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or

(*g*) Prepared enzymes of heading No. 35.07.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.01.

3. For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
21.01		EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF		
	2101.10	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	100%	..
	2101.20	-Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	100%	..
	2101.30	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	100%	..
21.02		YEASTS (ACTIVE, OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING NO. 30.02); PREPARED BAKING POWDERS		
	2102.10	-Active yeasts	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2102.20	-Inactive yeasts, other single-cell micro-organisms, dead	100%	..
	2102.30	-Prepared baking powders	100%	..
21.03		SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD		
	2103.10	-Soya sauce	100%	..
	2103.20	-Tomato ketchup and other tomato sauces	100%	..
	2103.30	-Mustard flour and meal and prepared mustard	100%	..
	2103.90	-Other	100%	..
21.04		SOUPS AND BROTHS AND PREPARATIONS THEREFOF; HOMOGENISED COMPOSITE FOOD PREPARATIONS		
	2104.10	-Soups and broths and preparations thereof	100%	..
	2104.20	-Homogenised composite food preparations	100%	..
21.05		ICE CREAM AND OTHER EDIBLE ICE WHETHER OR NOT CONTAINING COCOA	100%	..
21.06		FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED		
	2106.10	-Protein concentrates and textured protein substances	100%	..
	2106.90	-Other	100%	..

CHAPTER 22

Beverages, spirits and vinegar

NOTES

1. This Chapter does not cover:

(*a*) Sea water (heading No. 25.01);

(*b*) Distilled or conductivity water or water of similar purity (heading No. 28.51);

(*c*) Acetic acid of a concentration exceeding 10 per cent. by weight of acetic acid (heading No. 29.15);

(*d*) Medicaments of heading No. 30.03 or 30.04; or

(*e*) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.

3. For the purposes of heading No. 22.02, the term "non-alcoholic beverages" means beverages of non alcoholic strength by volume not exceeding 0.5 per cent. vol. Alcoholic beverages are classified in heading Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

SUBHEADING NOTE

For the purposes of sub heading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
22.01		WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW		
	2201.10	-Mineral waters and aerated waters	100%	..
	2201.90	-Other	100%	..
22.02		WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09		
	2202.10	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	100%	..
	2202.90	-Other	100%	..
[**22.03**	[2203.00	BEER MADE FROM MALT . . .	100%	..
22.04]		WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2204.10	-Sparkling wine	Rs. 80 per litre or 270%, whichever is higher	..
		-Otherwise; grape must with fermentation prevented or arrested by the addition of alcohol :		
	2204.21	--In containers holding 2 l or less	Rs. 80 per litre or 270%, whichever is higher	..
	2204.29	--Other	Rs. 80 per litre or 270%, whichever is higher	..
	2204.30	-Other grape must	100%	..
22.05		VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.		
	2205.10	-In containers holding 2 l or less	Rs. 80 per litre or 270%, whichever is higher	..
	2205.90	-Other	Rs. 80 per litre or 270%, whichever is higher	..
22.06	2206.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD)	100%	..
22.07		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH		
	2207.10	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	Rs. 80 per litre or 270%, whichever is higher	..
	2207.20	-Ethyl alcohol and other spirits, denatured, of any strength	60%	..
22.08		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2208.10	-Compound alcoholic preparations of a kind used for the manufacture of beverages	Rs. 60 per litre or 170%, whichever is higher *plus* Rs. 5 per litre	..
	2208.20	-Spirits obtained by distilling grape wine or grape marc.	Rs. 80 per litre or 270%, whichever is higher	..
	2208.30	-Whiskies	Rs. 80 per litre or 270%, whichever is higher	..
	2208.40	-Rum and tafia	Rs. 80 per litre or 270%, whichever is higher	..
	2208.50	-Gin and Geneva . . .	Rs. 80 per litre or 270%, whichever is higher	..
	2208.90	-Other	Rs. 80 per litre or 270%, whichever is higher	..
22.09	2209.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	60%	..

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

NOTE

Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
23.01		FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES		
	2301.10	-Flours, meals and pellets, of meat or meat offal; greaves	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2301.20	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates . .	60%	..
23.02		BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS		
	2302.10	-Of maize (corn) . . .	60%	..
	2302.20	-Of rice	60%	..
	2302.30	-Of wheat	60%	..
	2302.40	-Of other cereals	60%	..
	2302.50	-Of leguminous plants . . .	60%	..
23·03		RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS		
	2303·10	Residues of starch manufacture and similar residues	60%	..
	2303·20	-Beet-pulp, bagasse and other waste of sugar manufacture	60%	..
	2303·30	-Brewing or distilling dregs and waste	60%	..
23·04	2304·00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL	60%	..
23·05	2305·00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	60%	..
23·06		OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROMTHE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING NO. 23.04 OR 23.05		
	2306·10	-Of cotton seeds	60%	..
	2306·20	-Of linseed	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2306·30	–Of sunflower seeds	60%	..
	2306·40	–Of rape or colza seeds	60%	..
	2306·50	–Of coconut or copra	60%	..
	2306·60	–Of palm nuts or kernels	60%	..
	2306·90	–Other	60%	..
23·07	2307·00	WINE LEES; ARGOL	60%	..
23·08		VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	2308·10	–Acorn and horse-chestnuts	60%	..
	2308·90	–Other	60%	..
23·09		PREPARATIONS OF A KIND USED IN ANIMAL FEEDING		
	2309·10	–Dog or cat food, put up for retail sale	60%	..
	2309·90	–Other	60%	..

CHAPTER 24

Tobacco and manufactured tobacco substitutes

NOTE

This Chapter does not cover medicinal cigarettes (Chapter 30).

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
24·01		UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
	2401·10	–Tobacco, not stemmed/stripped	Rs. 50 per Kilogram	..
	2401·20	–Tobacco, partly or wholly stemmed/stripped	Rs. 50 per Kilogram	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2401·30	-Tobacco refuse	Rs. 50 per Kilogram	..
24·02		CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
	2402·10	-Cigars, cheroots and cigarillos, containing tobacco	100%	..
	2402·20	-Cigarettes containing tobacco	100%	..
	2402·90	-Other	100%	..
24·03		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES		
	2403·10	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion	100%	..
		-*Other* :		
	2403·91	- -"Homogenised" or "reconstituted" tobacco	100%	..
	2403·99	- -Other	100%	..

SECTION V

MINERAL PRODUCTS

CHAPTER 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:

(*a*) Sublimed sulphur, precipitated sulphur and colloidal sulphur (heading No. 28.02);

(*b*) Earth colours containing 70 per cent. or more by weight of combined iron evaluated at Fe_2O_3 (heading No. 28.21);

(*c*) Medicaments and other products of Chapter 30;

(*d*) Perfumery, cosmetic or toilet preparations (Chapter 33);

(*e*) Setts, curbstones and flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);

(*f*) Precious or semi-precious stones (heading No. 71.02 or 71.03);

(*g*) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);

(*h*) Billiard chalks (heading No. 95.04); or

(*ij*) Writing or drawing chalks and tailors' chalks (heading No. 96.09).

3. Any products classifiable in heading No. 25.17 and any other heading of this Chapter are to be classified in heading No. 25.17.

4. Heading No. 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated

amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
25·01	2501·00	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION; SEA WATER	100%	..
25·02	2502·00	UNROASTED IRON PYRITES	100%	..
25·03		SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR		
	2503·10	-Crude or unrefined sulphur	100%	..
	2503·90	-Other	100%	..
25·04		NATURAL GRAPHITE		
	2504·10	-In powder or in flakes	100%	90%
	2504·90	-Other	100%	90%
25·05		NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26		
	2505·10	-Silica sand and quartz sands	100%	..
	2505·90	-Other	100%	..
25·06		QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
	2506·10	-Quartz	100%	..
		-*Quartzite* :		
	2506·21	- -Crude or roughly trimmed	100%	..
	2506·29	- -Other	100%	..
25·07	2507·00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	100%	..
25·08		OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING NO. 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS		
	2508·10	-Bentonite	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2508·20	-Decolourising earths and fuller's earth	100%	..
	2508·30	-Fire-clay	100%	..
	2508·40	-Other clays	100%	..
	2508·50	-Andalusite, kyanite and sillimanite	100%	..
	2508·60	-Mullite	100%	..
	2508·70	-Chamotte or dinas earths	100%	..
25·09	2509·00	CHALK	100%	..
25·10		NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK		
	2510·10	-Unground	100%	..
	2510·20	-Ground	100%	..
25·11		NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING NO. 28·16		
	2511·10	-Natural barium sulphate (barytes)	100%	..
	2511·20	-Natural barium carbonate (witherite)	100%	..
25·12	2512·00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	100%	..
25·13		PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED		
		-*Pumice stone :*		
	2513·11	--Crude or in irregular pieces, including crushed pumice ("bimskies")	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2513·19	- -Other	100%	..
		-*Emery, natural corundum, natural garnet and other natrual abrasives:*		
	2513·21	- -Crude or in irregular pieces	100%	..
	2513·29	- -Other	100%	..
25·14	2514·00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	100%	..
25·15		MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2·5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
		-*Marble and travertine:*		
	2515·11	- -Crude or roughly trimmed	100%	..
	2515·12	- -Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	100%	..
	2515·20	-Ecaussine and other calcareous monumental or building stone; alabaster	100%	..
25·16		GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
		-*Granite :*		
	2516·11	- -Crude or roughly trimmed	100%	..
	2516·12	- -Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Sandstone:*		
	2516·21	- -Crude or roughly trimmed	100%	..
	2516·22	- -Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	100%	..
	2516·90	—Other monumental or building stone	100%	..
25·17		PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING No. 25.15 or 25.16, WHETHER OR NOT HEAT-TREATED		
	2517·10	—Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	100%	..
	2517·20	—Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517·10	100%	.
	2517·30	—Tarred macadam	100%	..
		—*Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated :*		
	2517·41	- -Of marble	100%	..
	2517·49	- -Other	100%	..
25·18		DOLOMITE, WHETHER OR NOT CALCINED; DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE, AGGLOMERATED DOLOMITE (INCLUDING TARRED DOLOMITE)		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2518·10	–Dolomite not calcined	100%	..
	2518·20	–Calcined dolomite	100%	..
	2518·30	–Agglomerated dolomite (including tarred dolomite)	100%	..
25·19		NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE		
	2519·10	–Natural magnesium carbonate (magnesite)	100%	..
	2519·90	–Other	100%	..
25·20		GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS		
	2520·10	–Gypsum; anhydrite	100%	..
	2520·20	–Plasters	100%	..
25·21	2521·00	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	100%	..
25·22		QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING No. 28·25		
	2522·10	–Quicklime	100%	..
	2522·20	–Slaked lime	100%	..
	2522·30	–Hydraulic lime	100%	..
25·23		PORTLAND CEMENT, ALUMINOUS CEMENT ("CIMENT FONDU"), SALG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2523·10	-Cement clinkers	100%	..
		-Portland cement :		
	2523·21	- -White cement, whether or not artificially coloured	100%	..
	2523·29	- -Other	100%	..
	2523·30	-Aluminous cement ("ciment fondu")	100%	..
	2523·90	-Other hydraulic cements	100%	..
25·24	2524·00	ASBESTOS	100%	..
25·25		MICA, INCLUDING SPLITTINGS; MICA WASTE.		
	2525·10	-Crude mica and mica rifted into sheets or splittings	100%	..
	2525·20	-Mica powder	100%	..
	2525·30	-Mica waste	100%	..
25·26		NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC.		
	2526·10	-Not crushed, not powdered]	100%	..
	2526·20	-Crushed or powdered	100%	..
25·27	2527·00	NATURAL CRYOLITE; NATURAL CHIOLITE	60%	50%
25·28		NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H_3BO_3 CALCULATED ON THE DRY WEIGHT.		
	2528·10	-Natural sodium borates	100%	..
	2528·90	-Other	100%	..
25·29		FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR.		
	2529·10	-Felspar	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Fluorspar:*		
	2529·21	--Containing by weight 97% or less of calcium fluoride	100%	..
	2529·22	--Containing by weight more than 97% of calcium fluoride	100%	..
	2529·30	-Leucite; nepheline and nepheline syenite	100%	..
25·30		MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	2530·10	-Vermiculite, perlite and chlorites, unexpanded	100%	..
	2530·20	-Kieserite, epsomite (natural magnesium sulphates)	100%	..
	2530·30	-Earth colours	100%	..
	2530·40	-Natural micaceous iron oxides	100%	..
	2530·90	-Other	100%	..

CHAPTER 26

Ores, slag and ash

NOTES

1. This Chapter does not cover

(*a*) Slag or similar industrial waste prepared as macadam (heading No. 25.17);

(*b*) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);

(*c*) Basic slag of Chapter 31;

(*d*) Slag wool, rock wool or similar mineral wools (heading No. 68.06);

(*e*) Waste and scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or

(*f*) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings Nos 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading

No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
26·01		IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES		
		-Iron ores and concentrates, other than roasted iron pyrites:		
	2601·11	- -Non-agglomerated	60%	..
	2601·12	- -Agglomerated	60%	..
	2601·20	-Roasted iron pyrites	60%	..
26·02	2602·00	MANGANESE ORES AND CONCENTRATES, INCLUDING MANGANIFEROUS IRON ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	60%	..
26·03	2603·00	COPPER ORES AND CONCENTRATES	60%	..
26·04	2604·00	NICKEL ORES AND CONCENTRATES	60%	..
26·05	2605·00	COBALT ORES AND CONCENTRATES	60%	..
26·06	2606·00	ALUMINIUM ORES AND CONCENTRATES	60%	..
26·07	2607·00	LEAD ORES AND CONCENTRATES	60%	..
26·08	2608·00	ZINC ORES AND CONCENTRATES	40%	..
26·09	2609·00	TIN ORES AND CONCENTRATES	60%	..
26·10	2610·00	CHROMIUM ORES AND CONCENTRATES	60%	..
26·11	2611·00	TUNGSTEN ORES AND CONCENTRATES	40%	..
26·12		URANIUM OR THORIUM ORES AND CONCENTRATES.		
	2612·10	—Uranium ores and concentrates	60%	..
	2612·20	—Thorium ores and concentrates	60%	..
26·13		MOLYBDENUM ORES AND CONCENTRATES.		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2613·10	-Roasted	60%	..
	2613·90	-Other	60%	..
26·14	2614·00	TITANIUM ORES AND CONCENTRATES	60%	..
26·15		NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES		
	2615·10	-Zirconium ores and concentrates	60%	..
	2615·90	-Other	60%	..
26·16		PRECIOUS METAL ORES AND CONCENTRATES		
	2616·10	-Silver ores and concentrates	60%	..
	2616·90	-Other	60%	..
26·17		OTHER ORES AND CONCENTRATES		
	2617·10	-Antimony ores and concentrates	40%	..
	2617·90	-Other	60%	..
26·18	2618·00	GRANULATED SLAG (SALAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	100%	..
26·19	2619·00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	100%	..
26·20		ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS OR METALLIC COMPOUNDS		
		-Containing mainly zinc:		
	2620·11	- -Hard zinc spelter	100%	..
	2620·19	- -Other	100%	..
	2620·20	-Containing mainly lead	100%	..
	2620·30	-Containing mainly copper	100%	..
	2620·40	-Containing mainly aluminium	100%	..
	2620·50	-Containing mainly vanadium	100%	..
	2620·90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
26·21	2621·00	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP)	100%	..

CHAPTER 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

NOTES

1. This Chapter does not cover:

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;

(b) Medicaments of heading No. 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

SUBHEADING NOTES

1. For the purposes of subheading No. 2701.11 "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading No. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of subheadings Nos. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products, which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
27.01		COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL		
		-Coal, whether or not pulverised, but not agglomerated :		
	2701.11	--Anthracite	40%	..
	2701.12	--Bituminous coal	40%	..
	2701.19	--Other coal	40%	..
	2701.20	-Briquettes, ovoids and similar solid fuels manufactured from coal	40%	..
27.02		LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET		
	2702.10	-Lignite, whether or not pulverished, but not agglomerated	40%	..
	2702.20	-Agglomerated lignite	40%	..
27.03	2703.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	40%	..
27.04	2704.00	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	40%	..
27.05	2705.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	40%	..
27.06	2706.00	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	40%	..
27.07		OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS		
	2707.10	-Benzole	40%	..
	2707.20	-Toluole	40%	..
	2707.30	-Xylole	40%	..
	2707.40	-Naphthalene	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2707.50	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 250° C by the ASTM D 86 method	40%	..
	2707.60	-Phenols	40%	..
		-Other :		
	2707.91	- -Creosote oils	40%	..
	2707.99	- -Other	40%	..
27.08		PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS		
	2708.10	-Pitch	40%	..
	2708.20	-Pitch coke	40%	..
27.09	2709.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	20%	..
27.10	2710.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS	100% or the rate at which the excise duty is for the time being leviable, whichever is higher	..
27.11		PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS		
		-Liquified:		
	2711.11	- -Natural gas	60%	..
	2711.12	- -Propane	60%	..
	2711.13	- -Butanes	60%	..
	2711.14	- -Ethylene, propylene, butylene and butadiene	60%	..
	2711.19	- -Other	60%	..
		-In gaseous state :		
	2711.21	- -Natural gas	60%	..
	2711.29	- -Other	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
27.12		PETROLEUM JELLY, PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED		
	2712.10	-Petroleum jelly	100%	..
	2712.20	-Paraffin wax containing by weight less than 0.75% of oil	100%	..
	2712.90	-Other	100%	..
27.13		PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS		
		-*Petroleum coke* :		
	2713.11	- -Not calcined	60%	..
	2713.12	- -Calcined	60%	..
	2713.20	-Petroleum bitumen	60%	..
	2713.90	-Other residues of petroleum oils or of oils obtained from bituminous minerals	60%	..
27.14		BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTES AND ASPHALTIC ROCKS		
	2714.10	-Bituminous or oil shale and tar sands	60%	..
	2714.90	-Other	60%	..
27.15	2715.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS)	60%	..
27.16	2716.00	ELECTRICAL ENERGY	Free	

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1. (*a*) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of this Schedule.

(*b*) Subject to paragraph (*a*) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading No. 30.04, 30.05, 30.06, 32.12 33.03, 33.04, 33.05 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(*a*) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(*b*) presented together; and

(*c*) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(*a*) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(*b*) The products mentioned in (*a*) above dissolved in water;

(*c*) The products mentioned in (*a*) above dissolved in other solvents provided that the solution constitutes a normal and necessary

method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(*d*) The products mentioned in (*a*), (*b*) or (*c*) above with an added stabiliser necessary for their preservation or transport;

(*e*) The products mentioned in (*a*), (*b*), (*c*) or (*d*) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in headings Nos. 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter:

(*a*) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);

(*b*) Halide oxides of carbon (heading No. 28.12);

(*c*) Carbon disulphide (heading No. 28.13);

(*d*) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);

(*e*) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(*a*) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(*b*) Organo-inorganic compounds other than mentioned in Note 2 above;

(*c*) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(*d*) Inorganic products of a kind used as luminophores, of heading No. 32.06;

(*e*) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing

grenades, of heading No. 38.13, ink removers put up in packings for retail sale, of heading No. 38.23; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;

(*f*) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

(*g*) The metals, whether or not pure, or metal alloys of Section XV; or

(*h*) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metallic acid of sub-Chapter IV are to be classified in heading No. 28.11.

5. Headings Nos. 28.26 to 28.42 apply only to metallic or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.

6. Heading No. 28.44 applies only to:

(*a*) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(*b*) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(*c*) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(*d*) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 micro-curie per gram;

(*e*) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(*f*) Radioactive residues whether or not usable.

The term "isotope", for the purposes of this Note and of the wording of headings Nos. 28.44 and 28.45, refers to:

— individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

— mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading No. 28.48 includes copper phosphide (phospher copper) containing more than 15 per cent. by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		I.—CHEMICAL ELEMENTS		
28.01		FLUORINE, CHLORINE, BROMINE AND IODINE		
	2801.10	-Chlorine	100%	..
	2801.20	-Iodine	100%	..
	2801.30	-Fluorine; bromine	100%	..
28.02	2802.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	100%	..
28.03	2803.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)	100%	..
28.04		HYDROGEN, RARE GASES AND OTHER NON-METALS		
	2804.10	-Hydrogen	100%	..
		-Rare gases :		
	2804.21	- -Argon	100%	..
	2804.29	- -Other	100%	..
	2804.30	-Nitrogen	100%	..
	2804.40	-Oxygen	100%	..
	2804.50	-Boron; tellurium	100%	..
		- -*Silicon* :		
	2804.61	- -Containing by weight not less than 99.99% of silicon	100%	..
	2804.69	- -Other	100%	..
	2804.70	-Phosphorus	100%	..
	2804.80	-Arsenic	100%	..
	2804.90	-Selenium	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
28.05		ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY		
		-*Alkali metals* :		
	2805.11	--Sodium	100%	..
	2805.19	--Other	100%	..
		-*Alkaline-earth metals* :		
	2805.21	--Calcium	100%	..
	2805.22	--Strontium and barium	100%	..
	2805.30	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	100%	..
	2805.40	-Mercury	100%	..
		II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06		HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID		
	2806.10	Hydrogen chloride (hydrochloric acid)	100%	..
	2806.20	-Chlorosulphuric acid	100%	
28.07	2807.00	SULPHURIC ACID; OLEUM	100%	..
28.08	2808.00	NITRIC ACID; SULPHONITRIC ACIDS	100%	..
28.09		DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS.		
	2809.10	-Diphosphorus pentaoxide	100%	.
	2809.20	-Phosphoric acid and polyphosphoric acids	100%	..
28.10	2810.00	OXIDES OF BORON; BORIC ACIDS	100%	..
28.11		OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.		
		-*Other inorganic acids* :		
	2811.11	--Hydrogen fluoride (hydrofluoric acid)	100%	..
	2811.19	--Other	100%	..

Heading No.	Sub-heading No.	Description of articles	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Other inorganic oxygen compounds of non-metals* :		
	2811.21	- -Carbon dioxide	100%	..
	2811.22	- -Silicon dioxide	100%	..
	2811.23	- -Sulphur dioxide	100%	..
	2811.29	- -Other	100%	..
		III.—HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12		HALIDES AND HALIDE OXIDES OF NON-METALS.		
	2812.10	-Chlorides and chloride oxides	100%	..
	2812.90	-Other	100%	..
28.13		SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE		
	2813.10	-Carbon disulphide	100%	..
	2813.90	-Other	100%	..
		IV.—INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14		AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.		
	2814.10	-Anhydrous ammonia	100%	..
	2814.20	-Ammonia in aqueous solution	100%	..
28.15		SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM		
		-*Sodium hydroxide (caustic soda)* :		
	2815.11	- -Solid	100%	..
	2815.12	- -In aqueous solution (soda lye or liquid soda)	100%	..
	2815.20	-Potassium hydroxide (caustic potash)	100%	..
	2815.30	-Peroxides of sodium or potassium	100%	..
28.16		HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.		
	2816.10	-Hydroxide and peroxide of magnesium	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2816.20	-Oxide, hydroxide and peroxide of strontium	100%	..
	2816.30	-Oxide, hydroxide and peroxide of barium	100%	..
28.17	2817.00	ZINC OXIDE; ZINC PEROXIDE	100%	..
28.18		ALUMINIUM OXIDE (INCLUDING ARTIFICIAL CORUNDUM); ALUMINIUM HYDROXIDE.		
	2818.10	-Artificial corundum	100%	..
	2818.20	-Other aluminium oxide	100%	..
	2818.30	-Aluminium hydroxide	100%	..
28.19		CHROMIUM OXIDES AND HYDROXIDES		
	2819.10	-Chromium trioxide	100%	..
	2819.90	-Other	100%	..
28.20		MANGANESE OXIDES		
	2820.10	-Manganese dioxide	100%	—
	2820.90	-Other	100%	..
28.21		IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3		
	2821.10	-Iron oxides and hydroxides	100%	..
	2821.20	-Earth colours	100%	..
28.22	2822.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	100%	..
28.23	2823.00	TITANIUM OXIDES	100%	..
28.24		LEAD OXIDES; RED LEAD AND ORANGE LEAD.		
	2824.10	-Lead monoxide (litharge, massicot)	100%	..
	2824.20	-Red lead and orange lead	100%	..
	2824.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
28.25		HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES		
	2825.10	-Hydrazine and hydroxylamine and their inorganic salts	100%	..
	2825.20	-Lithium oxide and hydroxide	100%	..
	2825.30	-Vanadium oxides and hydroxides	100%	..
	2825.40	-Nickel oxides and hydroxides	100%	..
	2825.50	-Copper oxides and hydroxides	100%	..
	2825.60	-Germanium oxides and zirconium dioxide	100%	..
	2825.70	-Molybdenum oxides and hydroxides	100%	..
	2825.80	-Antimony oxides	100%	..
	2825.90	-Other	100%	..
		V.—SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26		FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.		
		-Fluorides :		
	2826.11	- -Of ammonium or of sodium	100%	..
	2826.12	- -Of aluminium	100%	..
	2826.19	- -Other	100%	..
	2826.20	-Fluorosilicates of sodium or of potassium	100%	..
	2826.30	-Sodium hexafluoroaluminate (synthetic cryolite)	100%	..
	2826.90	-Other	100%	..
28.27		CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES		
	2827.10	-Ammonium chloride	100%	..
	2827.20	-Calcium chloride . . .	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Other chlorides*:		
	2827.31	- -Of magnesium	100%	..
	2827.32	- -Of aluminium	100%	..
	2827.33	- -Of iron	100%	..
	2827.34	- -Of cobalt	100%	..
	2827.35	- -Of nickel	100%	..
	2827.36	- -Of zinc	100%	..
	2827.37	- -Of tin	100%	..
	2827.38	- -Of barium	100%	..
	2827.39	- -Other	100%	..
		-*Chloride oxides and chloride hydroxides* :		
	2827.41	- -Of copper	100%	..
	2827.49	- -Other	100%	..
		-*Bromides and bromide oxides* :		
	2827.51	- -Bromides of sodium or of potassium	100%	..
	2827.59	- -Other	100%	..
	2827.60	-Iodides and iodide oxides	100%	..
28.28		HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES.		
	2828.10	-Commercial calcium hypochlorite and other calcium hypochlorites	100%	..
	2828.90	-Other	100%	..
28.29		CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.		
		-*Chlorates* :		
	2829.11	- -Of sodium	100%	..
	2829.19	- -Other	100%	
	2829.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
28.30		SULPHIDES; POLYSULPHIDES		
	2830.10	-Sodium sulphides	100%	..
	2830.20	-Zinc sulphide	100%	..
	2830.30	-Cadmium sulphide	100%	..
	2830.90	-Other	100%	..
28.31		DITHIONITES AND SULPHOXYLATES		
	2831.10	-Of sodium	100%	..
	2831.90	-Other	100%	..
28.32		SULPHITES; THIOSULPHATES		
	2832.10	-Sodium sulphites	100%	..
	2832.20	-Other sulphites	100%	..
	2832.30	-Thiosulphates	100%	..
28.33		SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)		
		-Sodium sulphates :		
	2833.11	- -Disodium sulphate	100%	..
	2833.19	- -Other	100%	..
		-Other sulphates :		
	2833.21	- -Of magnesium	100%	..
	2833.22	- -Of aluminium	100%	..
	2833.23	- -Of chromium	100%	..
	2833.24	- -Of nickel	100%	..
	2833.25	- -Of copper	100%	..
	2833.26	- -Of zinc	100%	..
	2833.27	- -Of barium	100%	..
	2833.29	- -Other	100%	..
	2833.30	-Alums	100%	..
	2833.40	-Peroxosulphates (persulphates)	100%	..
28.34		NITRITES; NITRATES		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2834.10	-Nitrites	100%	..
		-Nitrates :		
	2834.21	- -Of potassium	100%	..
	2834.22	- -Of bismuth	100%	..
	2834.29	- -Other	100%	..
28.35		PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES AND POLYPHOSPHATES		
	2835.10	-Phosphinates (hypophosphites) and phosphonates (phosphites)	100%	..
		-Phosphates :		
	2835.21	- -Of triammonium	100%	..
	2835.22	- -Of mono-or disodium	100%	..
	2835.23	- -Of trisodium	100%	..
	2835.24	- -Of potassium	100%	..
	2835.25	- -Calcium hydrogenorthophosphate ("dicalcium phosphate")	100%	..
	2835.26	- -Other phosphates of calcium	100%	..
	2835.29	- -Other	100%	..
		-Polyphosphates :		
	2835.31	- -Sodium triphosphate (sodium tripolyphosphate)	100%	..
	2835.39	- -Other	100%	..
28.36		CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE		
	2836.10	-Commercial ammonium carbonate and other ammonium carbonates	100%	..
	2836.20	-Disodium carbonate	100%	..
	2836.30	-Sodium hydrogencarbonate (sodium bicarbonate)	100%	..
	2836.40	-Potassium carbonates	100%	..
	2836.50	-Calcium carbonate	100%	..
	2836.60	-Barium carbonate	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2836.70	Lead carbonate	100%	..
		-*Other* :		
	2836.91	- -Lithium carbonates	100%	..
	2836.92	- -Strontium carbonate	100%	..
	2836.93	- -Bismuth carbonate	100%	..
	2836.99	- -Other	100%	..
28.37		CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES		
		-*Cyanides and cyanide oxides*		
	2837.11	- -Of sodium	100%	..
	2837.19	- -Other	100%	..
	2837.20	-Complex cyanides	100%	..
28.38	2838.00	FULMINATES, CYANATES AND THIOCYANATES	100%	..
28.39		SILICATES; COMMERCIAL ALKALI METAL SILICATES		
		-*Of Sodium:*		
	2839.11	- -Sodium metasilicates	100%	..
	2839.19	- -Other	100%	..
	2839.20	-Of potassium	100%	..
	2839.90	-Other	100%	..
28.40		BORATES; PEROXOBORATES (PERBORATES)		
		-*Disodium tetraborate (refined borax)* :		
	2840.11	- -Anhydrous	100%	..
	2840.19	- -Other	100%	..
	2840.20	-Other borates	100%	..
	2840.30	-Peroxoborates (perborates)	100%	..
28.41		SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS		
	2841.10	-Aluminates	100%	..
	2841.20	-Chromates of zinc or of lead	100%	..
	2841.30	-Sodium dichromate	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2841.40	-Potassium dichromate	100%	..
	2841.50	-Other chromates and dichromates; peroxochromates	100%	..
	2841.60	-Manganites, manganates and permanganates	100%	..
	2841.70	-Molybdates	100%	..
	2841.80	-Tungstates (wolframates)	100%	..
	2841.90	-Other	100%	..
28.42		OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, EXCLUDING AZIDES		
	2842.10	-Double or complex silicates	100%	..
	2842.90	-Other	100%	..
		VI.—MISCELLANEOUS		
28.43		COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS		
	2843.10	-Colloidal precious metals	100%	..
		-Silver compounds :		
	2843.21	- -Silver nitrate	100%	..
	2843.29	- -Other	100%	..
	2843.30	-Gold compounds	100%	..
	2843.90	-Other compounds; amalgams	100%	..
28.44		RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS		
	2844.10	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2844.20	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	100%	..
	2844.30	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	100%	..
	2844.40	-Radioactive elements and isotopes and compounds other than those of sub-heading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	100%	..
	2844.50	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	100%	..
28.45		ISOTOPES OTHER THAN THOSE OF HEADING NO. 28.44; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED		
	2845.10	-Heavy water (deuterium oxide)	100%	..
	2845.90	-Other	100%	..
28.46		COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS		
	2846.10	-Cerium compounds	100%	..
	2846.90	-Other	100%	..
28.47	2847.00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	100%	..
28.48		PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS		
	2848.10	-Of copper (phosphor copper), containing more than 15% by weight of phosphorus	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2848.90	-Of other metals or of non-metals	100%	..
28.49		CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.		
	2849.10	-Of calcium	100%	..
	2849.20	-Of silicon	100%	..
	2849.90	-Other	100%	..
28.50	2850.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED.	100%	..
28.51	2851.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS.	100%	..

CHAPTER 29

Organic chemicals

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(*a*) Separate chemically defined organic compounds, whether or not containing impurities;

(*b*) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(*c*) The products of headings Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 29.40, or the products of heading No. 29.41, whether or not chemically defined;

(*d*) The products mentioned in (*a*), (*b*) or (*c*) above dissolved in water;

(*e*) The products mentioned in (*a*), (*b*) or (*c*) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not

render the product particularly suitable for specific use rather than for general use;

(*f*) The products mentioned in (*a*), (*b*), (*c*), (*d*) or (*e*) above with an added stabiliser necessary for their preservation or transport;

(*g*) The products mentioned in (*a*), (*b*), (*c*), (*d*), (*e*) or (*f*) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(*h*) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

(*a*) Goods of heading No. 15.04 or glycerol (Heading No. 15.20);

(*b*) Ethyl alcohol (Heading No. 22.07 or 22.08);

(*c*) Methane or propane (Heading No. 27.11);

(*d*) The compounds of carbon mentioned in Note 2 to Chapter 28;

(*e*) Urea (Heading No. 31.02 or 31.05);

(*f*) Colouring matter of vegetable or animal origin (Heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as flourescent brightening agents or as luminophores (Heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (Heading No. 32.12);

(*g*) Enzymes (Heading No. 35.07);

(*h*) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (Heading No. 36.06) ;

(*ij*) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.23; or

(*k*) Optical elements, for example, of ethylenediamine tartrate (Heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings Nos. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading No. 29.29.

For the purposes of headings Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-functions" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings Nos. 29.05 to 29.20.

5. (*a*) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(*b*) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(*c*) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(*1*) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and

(*2*) Salts formed between organic compounds of sub-Chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(*d*) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).

(*e*) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings Nos. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings Nos. 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids and imides of polybasic acids,

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

SUBHEADING NOTE

Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
		I.—HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01		ACYCLIC HYDROCARBONS		
	2901.10	- Saturated	100%	..
		- *Unsaturated* :		
	2901.21	-- Ethylene	100%	..
	2901.22	-- Propene (propylene)	100%	..
	2901.23	-- Butene (butylene) and isomers thereof	100%	..
	2901.24	-- Buta-1,3-diene and isoprene	100%	..
	2901.29	-- Other	100%	..
29.02		-CYCLIC HYDROCARBONS		
		-*Cyclanes, cyclenes and cycloterpenes* :		
	2902.11	-- Cyclohexane	100%	..
	2902.19	-- Other	100%	..
	2902.20	- Benzene	60%	..
	2902.30	- Toluene	60%	..
		-*Xylenes* :		
	2902.41	-- *o*-Xylene	100%	..
	2902.42	-- *m*-Xylene	100%	..
	2902.43	-- *p*-Xylene	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2902.44	- -Mixed xylene isomers	60%	..
	2902.50	-Styrene	100%	..
	2902.60	-Ethylbenzene	60%	..
	2902.70	-Cumene	100%	..
	2902.90	-Other	100%	..
29.03		HALOGENATED DERIVATIVES OF HYDROCARBONS		
		-Saturated chlorinated derivatives of acyclic hydrocarbons :		
	2903.11	- -Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	100%	..
	2903.12	- -Dichloromethane (methylene chloride)	100%	..
	2903.13	- -Chloroform (trichloromethane)	100%	..
	2903.14	- -Carbon tetrachloride	100%	..
	2903.15	- -1, 2-Dichloroethane (ethylene dichloride)	100%	..
	2903.16	- -1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes	100%	..
	2903.19	- -Other	100%	..
		-Unsaturated chlorinated derivatives of acyclic hydrocarbons :		
	2903.21	- -Vinyl chloride (chloroethylene)	100%	..
	2903.22	- -Trichloroethylene	100%	..
	2903.23	- -Tetrachloroethylene (perchloroethylene)	100%	..
	2903.29	- -Other	100%	..
	2903.30	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	100%	..
	2903.40	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	100%	..
		-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :		
	2903.51	- -1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	100%	...
	2903.59	- -Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Halogenated derivatives of aromatic hydrocarbons :		
	2903.61	--Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	100%	..
	2903.62	--Hexachlorobenzene and DDT [1, 1, 1-trichloro-2, 2-bis (*p*-chlorophenyl) ethane]	100%	..
	2903.69	--Other	100%	.
29.04		SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED		
	2904.10	-Derivatives containing only sulpho groups, their salts and ethyl esters	100%	..
	2904.20	-Derivatives containing only nitro or only nitroso groups	100%	..
	2904.90	-Other	100%	..
		II. - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.05		ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		-Saturated monohydric alcohols :		
	2905.11	--Methanol (methyl alcohol)	100%	..
	2905.12	--Propan 1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	100%	..
	2905.13	--Butan-1-ol (*n*-butyl alcohol)	100%	..
	2905.14	--Other butanols	100%	..
	2905.15	--Pentanol (amyl alcohol) and isomers thereof	100%	..
	2905.16	--Octanol (octyl alcohol) and isomers thereof	100%	..
	2905.17	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	100%	..
	2905.19	--Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Unsaturated monohydric alcohols* :		
	2905.21	--Allyl alcohol	100%	..
	2905.22	--Acyclic terpene alcohols	100%	..
	2905.29	--Other	100%	..
		-*Diols* :		
	2905.31	--Ethylene glycol (ethanediol)	100%	..
	2905.32	--Propylene glycol (propane-1, 2-diol)	100%	..
	2905.39	--Other	100%	..
		-*Other polyhydric alcohols* :		
	2905.41	--2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	100%	..
	2905.42	--Pentaerythritol	100%	..
	2905.43	--Mannitol	100%	..
	2905.44	--D-glucitol (sorbitol)	100%	..
	2905.49	--Other	100%	..
	2905.50	-Halogenated sulphonated, nitrated or Nitrosated derivatives of acyclic alcohols	100%	..
29.06		CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		-*Cyclanic, cyclenic or cycloterpenic* :		
	2906.11	--Menthol	100%	..
	2906.12	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	100%	..
	2906.13	--Sterols and inositols	100%	..
	2906.14	--Terpineols	100%	..
	2906.19	--Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Aromatic :		
	2906.21	- -Benzyl alcohol	100%	..
	2906.29	- -Other	100%	..
		III.—PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.07		PHENOLS; PHENOL-ALCOHOLS		
		-Monophenols :		
	2907.11	- -Phenol (hydroxybenzene) and its salts	100%	..
	2907.12	- -Cresols and their salts	100%	..
	2907.13	- -Octylphenol, nonylphenol and their isomers; salts thereof	100%	..
	2907.14	- -Xylenols and their salts	100%	..
	2907.15	- -Naphthols and their salts	100%	..
	2907.19	- -Other	100%	..
		-Polyphenols:		
	2907.21	- -Resorcinol and its salts	100%	..
	2907.22	- -Hydroquinone (quinol) and its salts	100%	..
	2907.23	- -4, 4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	100%	..
	2907.29	- -Other	100%	..
	2907.30	-Phenol-alcohols	100%	..
29.08		HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS		
	2908.10	-Derivatives containing only halogen substituents and their salts	100%	..
	2908.20	-Derivatives containing only sulpho groups, their salts and esters	100%	..
	2908.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		IVI—ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.09		ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		-*Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives* :		
	2909.11	-- Diethyl ether	100%	
	2909.19	-- Other	100%	..
	2909.20	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	100%	..
	2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	100%	..
		-*Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives* :		
	2909.41	-- 2, 2' -Oxydiethanol (diethylene glycol, digol)	100%	..
	2909.42	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	100%	..
	2909.43	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	100%	..
	2909.44	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	100%	..
	2909.49	-- Other	100%	..
	2909.50	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	100%	..

Heading No.	Sub-heading No	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2909.60	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	100%	..
29.10		EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	2910 10	- Oxirane (ethylene oxide)	100%	..
	2910.20	- Methyloxirane (propylene oxide)	100%	..
	2910 30	- 1-Chloro-2, 3-epoxypropane (epichlorohydrin)	100%	..
	2910.90	- Other	100%	..
29.11	2911.00	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	100%	..
		V.—ALDEHYDE-FUNCTION COMPOUNDS		
29.12		ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE.		
		- *Acyclic aldehydes without other oxygen function :*		
	2912.11	- - Methanal (formaldehyde)	100%	..
	2912.12	- - Ethanal (acetaldehyde)	100%	..
	2912.13	- - Butanal (butyraldehyde, normal isomer)	100%	..
	2912.19	- - Other	100%	..
		- *Cyclic aldehydes without other oxygen function :*		
	2912.21	- - Benzaldehyde	100%	..
	2912.29	- - Other	100%	..
	2912.30	- Aldehyde-alcohols	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		- *Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function* :		
	2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	100%	
	2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	100%	..
	2912.49	-- Other	100%	..
	2912.50	- Cyclic polymers of aldehydes	100%	..
	2912.60	- Paraformaldehyde	100%	..
29.13	2913.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING NO. 29.12	100%	..
		VI.—KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
29.14		KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		- *Acyclic ketones without other oxygen function* :		
	2914.11	-- Acetone	100%	..
	2914.12	-- Butanone (methyl ethyl ketone)	100%	..
	2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	100%	..
	2914.19	-- Other	100%	..
		- *Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function* :		
	2914.21	-- Camphor	150%	..
	2914.22	-- Cyclohexanone and methylcyclohexanones	100%	.
	2914.23	-- Ionones and methylionones	100%	..
	2914.29	-- Other	100%	..
	2914.30	- Aromatic ketones without other oxygen function	100%	.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		- *Ketone-alcohols and ketone-aldehydes :*		
	2914.41	-- 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	100%	..
	2914.49	-- Other	100%	..
	2914.50	- Ketone-phenols and ketones with other oxygen function	100%	..
		- *Quinones :*		
	2914.61	-- Anthraquinone	100%	..
	2914.69	-- Other	150%	..
	2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	100%	..
		VII.—CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
29.15		SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		- *Formic acid, its salts and esters* :		
	2915.11	-- Formic acid	100%	..
	2915.12	-- Salts of formic acid	100%	..
	2915.13	-- Esters of formic acid	100%	..
		- *Acetic acid and its salts; acetic anhydride*:		
	2915.21	- Acetic acid	100%	..
	2915.22	-- Sodium acetate	100%	..
	2915.23	-- Cobalt acetates	100%	..
	2915.24	- Acetic anhydride	100%	..
	2915.29	- Other	100%	..
		- *Esters of acetic acid* :		
	2915.31	-- Ethyl acetate	100%	..
	2915.32	-- Vinyl acetate	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2915.33	- - N-Butyl acetate	100%	..
	2915.34	- - Isobutyl acetate	100%	..
	2915.35	- - 2-Ethoxyethyl acetate	100%	..
	2915.39	- - Other	100%	..
	2915.40	- Mono, di- or trichloroacetic acids, their salts and esters	100%	..
	2915.50	- Propionic acid, its salts and esters	100%	..
	2915.60	- Butyric acids, valeric acids, their salts and esters	100%	.
	2915.70	- Palmitic acid, stearic acid, their salts and esters	100%	..
	2915.90	- Other	100%	..
29.16		UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		- *Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives* :		
	2916.11	- - Acryclic acid and its salts	100%	..
	2916.12	- - Esters of acrylic acid	100%	..
	2916.13	- - Methacrylic acid and its salts	100%	..
	2916.14	- - Esters of methacrylic acid	100%	..
	2916.15	- - Oleic, linoleic or linolenic acids, their salts and esters	100%	..
	2916.19	- - Other	100%	..
	2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, haiides, peroxides, peroxyacids and their derivatives	100%	.
		- *Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives* :		
	2916.31	- Benzoic acid, its salts and esters	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2916.32	-- Benzoyl peroxide and benzoyl chloride	100%	..
	2916.33	-- Phenylacetic acid, its salts and esters	100%	..
	2916.39	-- Other	100%	..
29.17		POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		- *Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives*:		
	2917.11	-- Oxalic acid, its salts and esters	100%	..
	2917.12	-- Adipic acid, its salts and esters	100%	..
	2917.13	-- Azelaic acid, sebacic acid, their salts and esters	100%	..
	2917.14	-- Maleic anhydride	100%	..
	2917.19	-- Other	100%	..
	2917.20	- Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	100%	..
		- *Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives* :		
	2917.31	-- Dibutyl orthophthalates	100%	..
	2917.32	-- Dioctyl orthophthalates	100%	..
	2917.33	-- Dinonyl or didecyl orthophthalates	100%	..
	2917.34	-- Other esters of orthophthalic acid	100%	..
	2917.35	-- Phthalic anhydride	100%	..
	2917.36	-- Terephthalic acid and its salts	150%	..
	2917.37	-- Dimethyl terephthalate	150%	140%
	2917.39	-- Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
29.18		CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDES ; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
		—*Carboxylic acids with alcohol function, but without other oxygen function, their anyhdrides, halides, peroxides, peroxyacids and their derivatives*:		
	2918.11	- - Lactic acid, its salts and esters	100%	..
	2918.12	- - Tartaric acid	100%	..
	2918.13	- - Salts and esters of tartaric acid	100%	..
	2918.14	- - Citric acid	100%	..
	2918.15	- - Salts and esters of citric acid	100%	..
	2918.16	- - Gluconic acid, its salts and esters	100%	..
	2918.17	- - Phenylglycolic acid (mandelic acid), its salts and esters	100%	..
	2918.19	- - Other	100%	..
		- *Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives*:		
	2918.21	- - Salicylic acid and its salt	100%	..
	2918.22	- - O-Acetylsalicylic acid, its salts and esters	100%	..
	2918.23	- - Other esters of salicylic acid and their salts	100%	..
	2918.29	- - Other	100%	..
	2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	100%	..
	2918.90	- Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		VIII.—ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.19	2919.00	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	100%	..
29.20		ESTERS OF OTHER INORGANIC ACIDS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
	2920.10	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	100%	...
	2920.90	- Other	100%	..
		IX.—NITROGEN-FUNCTION COMPOUNDS		
29.21		AMINE FUNCTION COMPOUNDS		
		- *Acyclic monoamines and their derivatives ; salts thereof* :		
	2921.11	- - Methylamine, die or trimethylamine and their salts	100%	..
	2921.12	- - Diethylamine and its salts	100%	..
	2921.19	- - Other	100%	..
		- *Acyclic polyamines and their derivatives; salts thereof*:		
	2921.21	- - Ethylenediamine and its salts	100%	..
	2921.22	- - Hexamethylenediamine and its salts	100%	..
	2921.29	- - Other	100%	..
	2921.30	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Aromatic monoamines and their derivatives; salts thereof* :		
	2921.41	--Aniline and its salts	150%	..
	2921.42	--Aniline derivatives and their salts	150%	..
	2921.43	--Toluidines and their derivatives; salts thereof	150%	..
	2921.44	--Diphenylamine and its derivatives; salts thereof	100%	..
	2921.45	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	150%	..
	2921.49	--Other	100%	..
		-*Aromatic polyamines and their derivatives; salts thereof* :		
	2921.51	--*o*-, *m*-, *p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	100%	..
	2921.59	--Other	150%	..
29.22		OXYGEN-FUNCTION AMINO-COMPOUNDS.		
		-*Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof* :		
	2922.11	--Monoethanolamine and its salts	100%	..
	2922.12	--Diethanolamine and its salts	100%	..
	2922.13	--Triethanolamine and its salts	100%	..
	2922.19	--Other	100%	..
		-*Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof* :		
	2922.21	--Aminohydroxynaphthalenesulphonic acids and their salts	100%	..
	2922.22	--Anisidines, dianisidines, phenetidines, and their salts	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2922·29	--Other	100%	..
	2922·30	—Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	100%	..
		—Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof :		
	2922·41	--Lysine and its esters; salts thereof	100%	..
	2922·42	--Glutamic acid and its salts	100%	..
	2922·49	--Other	100%	..
	2922·50	—Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	150%	..
29·23		QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS.		
	2923·10	—Choline and its salts	100%	.
	2923·20	—Lecithins and other phosphoaminolipids	100%	..
	2923·90	—Other	100%	..
29·24		CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID.		
	2924·10	—Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	100%	..
		—Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
	2924·21	-Ureines and their derivatives; salts thereof	100%	..
	2924·29	--Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
29·25		CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS		
		-Imides and their derivatives; salts thereof :		
	2925·11	- -Saccharin and its salts	Rs. 20 per kg.	..
	2925·19	- -Other	100%	..
	2925·20	-Imines and their derivatives; salts thereof	100%	..
29·26		NITRILE-FUNCTION COMPOUNDS		
	2926·10	-Acrylonitrile	100%	..
	2926·20	-1-Cyanoguanidine (dicyandiamide)	100%	..
	2926·90	-Other	100%	..
29·27	2927·00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	100%	..
29·28	2928·00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	100%	..
29·29		COMPOUNDS WITH OTHER NITROGEN FUNCTION		
	2929·10	-Isocyanates	100%	..
	2929·90	-Other	100%	..
		X.—ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
29·30		ORGANO-SULPHUR COMPOUNDS		
	2930·10	-Dithiocarbonates (xanthates)	100%	..
	2930·20	-Thiocarbamates and dithiocarbamates	100%	..
	2930·30	-Thiuram mono-, di- or tetrasulphides	100%	..
	2930·40	-Methionine	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2930·90	- Other	100%	..
29·31	2931·00	OTHER ORGANO-INORGANIC COMPOUNDS	100%	..
29·32		HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY		
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :		
	2932·11	- - Tetrahydrofuran	100%	..
	2932·12	- - 2-Furaldehyde (furfuraldehyde)	100%	..
	2932·13	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	100%	..
	2932·19	- - Other	100%	..
		-Lactones :		
	2932·21	- - Coumarin, methylcoumarins and ethylcoumarins	100%	..
	2932·29	- - Other lactones	100%	..
	2932·90	- Other	100%	..
29·33		HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY; NUCLIC ACIDS AND THEIR SALTS		
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :		
	2933·11	- - Phenazone (antipyrin) and its derivatives	100%	..
	2933·19	- -Other	100%	..
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :		
	2933·21	- - Hydantoin and its derivatives	100%	..
	2933·29	- - Other	100%	..
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2933·31	- - Pyridine and its salts	100%	..
	2933·39	- - Other	100%	..
	2933·40	— Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	100%	..
		—*Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts :*		
	2933·51	- - Malonylurea (barbituric acid) and its derivatives ; salts thereof	100%	..
	2933·59	- - Other	100%	..
		—*Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :*		
	2933·61	- - Melamine	100%	..
	2933·69	- - Other	100%	..
		—*Lactams:*		
	2933·71	- - 6-Hexanelactam (epsilon-caprolactam)	150%	140%
	2933·79	- - Other lactams	100%	..
	2933·90	—Other	100%	..
29·34		OTHER HETEROCYCLIC COMPOUNDS		
	2934·10	— Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	100%	..
	2934·20	— Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	100%	..
	2934·30	— Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	100%	..
	2934·90	— Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
29·35	2935·00	SULPHONAMIDES	100%	..
		XI.—PROVITAMINS, VITAMINS AND HORMONES		
29·36		PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT.		
	2936·10	—Provitamins, unmixed	100%	94%
		—*Vitamins and their derivatives, unmixed :*		
	2936·21	- - Vitamins A and their derivatives	100%	94%
	2936·22	- - Vitamin B1 and its derivatives	100%	94%
	2936·23	- - Vitamin B2 and its derivatives	100%	94%
	2936·24	- - D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	100%	94%
	2936·25	- - Vitamin B_6 and its derivatives	100%	94%
	2936·26	- - Vitamin B_{12} and its derivatives	100%	94%
	2936·27	- - Vitamin C and its derivatives	100%	94%
	2936·28	- - Vitamin E and its derivatives	100%	94%
	2936·29	- - Other vitamins and their derivatives	100%	94%
	2936·90	—Other, including natural concentrates	100%	94%
29·37		HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS ; DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES ; OTHER STEROIDS, USED PRIMARILY AS HORMONES		
	2937·10	—Pituitary (anterior) or similar hormones and their derivatives	100%	90%

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Adrenal cortical hormones and their derivatives*:		
	2937·21	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	100%	90%
	2937·22	--Halogenated derivatives of adrenal cortical hormones	100%	90%
	2937·29	--Other	100%	90%
		—*Other hormones and their derivatives ; other steroids used primarily as hormones :*		
	2937 91	--Insulin and its salts	100%	90%
	2937 92	--Oestrogens and progestogens	100%	90%
	2937·99	--Other	100%	90%
		XII.—GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29·38		GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
	2938·10	—Rutoside (rutin) and its derivatives	100%	.
	2938 90	—Other	100%	..
29·39		VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
	2939·10	—Alkaloids of opium and their derivatives ; salts thereof	100%	..
		—*Alkaloids of cinchona and their derivatives; salts thereof:*		
	2939 21	--Quinine and its salts	100%	..
	2939·29	--Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	2939·30	-Caffeine and its salts	100%	..
	2939·40	-Ephedrines and their salts	100%	90%
	2939·50	-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	100%	90%
	2939·60	-Alkaloids of rye ergot and their derivatives, salts thereof	100%	..
	2939·70	-Nicotine and its salts	100%	..
	2939·90	-Other	100%	..
		XIII.—OTHER ORGANIC COMPOUNDS		
29·40	2940·00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING No 29·37 29·38 or 29·39	100%	..
29·41		ANTIBIOTICS		
	2941·10	-Penicillins and their derivatives with a penicillanic acid structure ; salts thereof	100%	94%
	2941·20	-Streptomycins and their derivatives; salts thereof	100%	94%
	2941·30	-Tetracyclines and their derivatives; salts thereof	100%	94%
	2941·40	-Chloramphenicol and its derivatives; salts thereof	100%	94%
	2941·50	-Erythromycin and its derivatives; salts thereof	100%	94%
	2941·90	-Other	100%	94%
29·42	2942·00	OTHER ORGANIC COMPOUNDS	100%	..

CHAPTER 30

Pharmaceutical products

NOTES

1. This Chapter does not cover·

(*a*) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);

(*b*) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);

(*c*) Aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading No. 33.01);

(*d*) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(*e*) Soap or other products of heading No. 34.01 containing added medicaments;

(*f*) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or

(*g*) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

2. For the purposes of headings Nos. 30.03 and 30.04 and of Note 3(*d*) to this Chapter, the following are to be treated:

(*a*) As unmixed products:

(*1*) Unmixed products dissolved in water;

(*2*) All goods of Chapter 28 or 29; and

(*3*) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;

(*b*) As products which have been mixed:

(*1*) Colloidal solutions and suspensions (other than colloidal sulphur);

(*2*) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(*3*) Salts and concentrates obtained by evaporating natural mineral waters.

3. Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule—

(*a*) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;

(*b*) Sterile laminaria and sterile laminaria tents;

(*c*) Sterile absorbable surgical or dental haemostatics;

(*d*) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(*e*) Blood-grouping reagents;

(*f*) Dental cements and other dental fillings; bone reconstruction cements;

(*g*) First-aid boxes and kits; and

(*h*) Chemical contraceptive preparations based on hormones or spermicides.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
30·01		GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	3001·10	-Glands and other organs, dried, whether or not powdered	100%	90%
	3001·20	-Extracts of glands or other organs or of their secretions	100%	90%
	3001·90	-Other	100%	90%
30·02		HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS		
	3002·10	-Antisera and other blood fractions	100%	90%
	3002·20	-Vaccines for human medicine	100%	90%
		-Vaccines for veterinary medicine:		
	3002·31	--Vaccines against foot and mouth disease	100%	90%

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3002·39	- -Other	100%	90%
	3002·90	-Other	100%	90%
30·03		MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 30·02, 30·05 OR 30·06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE		
	3003·10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	100%	90%
	3003·20	-Containing other antibiotics	100%	90%
		-Containing hormones or other products of heading No. 29·37 but not containing antibiotics :		
	3003·31	- -Containing insulin	100%	90%
	3003·39	- -Other	100%	90%
	3003·40	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29·37 or antibiotics	100%	90%
	3003·90	-Other	100%	90%
30·04		MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 30·02, 30·05 OR 30·06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE		
	3004·10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	100%	90%
	3004.20	-Containing other antibioties	100%	90%
		Containing hormones or other products of heading No. 29·37 but not containing antibiotics :		
	3004·31	- -Containing insulin	100%	90%
	3004·32	- -Containing adrenal cortex hormones	100%	90%

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3004·39	- -Other	100%	90%
	3004·40	–Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29·37 or antibiotics	100%	90%
	3004·50	–Other medicaments containing vitamins or other products of heading No. 29·36	100%	90%
	3004·90	–Other	100%	90%
30·05		WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES		
	3005·10	–Adhesive dressings and other articles having an adhesive layer	100%	..
	3005·90	–Other	100%	..
30·06		PHARMACEUTICAL GOODS SPECIFIED IN NOTE 3 TO THIS CHAPTER		
	3006·10	–Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	100%	..
	3006·20	–Blood-grouping reagents	100%	..
	3006·30	–Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	100%	..
	3006·40	–Dental cements and other dental fillings; bone reconstruction cements	100%	..
	3006·50	–First-aid boxes and kits	100%	..
	3006·60	–Chemical contraceptive preparations based on hormones or spermicides	100%	..

CHAPTER 31

Fertilisers

NOTES

1. This Chapter does not cover:

(*a*) Animal blood of heading No. 05.11;

(*b*) Separate chemically defined compounds [other than those answering to the descriptions in Note 2(*A*), 3(*A*), 4(*A*) or 5 below]; or

(*c*) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g. each, of heading No. 38.23; optical elements of potassium chloride (heading No. 90.01).

2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

(*A*) Goods which answer to one or other of the descriptions given below:

(*i*) Sodium nitrate, whether or not pure;

(*ii*) Ammonium nitrate, whether or not pure;

(*iii*) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(*iv*) Ammonium sulphate, whether or not pure;

(*v*) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(*vi*) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(*vii*) Calcium cyanamide, whether or not pure or treated with oil;

(*viii*) Urea, whether or not pure.

(*B*) Fertilisers consisting of any of the goods described in (*A*) above mixed together.

(*C*) Fertilizers consisting of ammonium chloride or of any of the goods described in (*A*) or (*B*) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(*D*) Liquid fertilisers consisting of the goods of subparagraph (*A*) (*ii*) or (*viii*) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

(*A*) Goods which answer to one or other of the descriptions given below:

(*i*) Basic slag;

(*ii*) Natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;

(*iii*) Superphosphates (single, double or triple);

(*iv*) Calcium hydrogenorthophosphate containing not less than 0.2 per cent. by weight of flourine calculated on the dry anhydrous product.

(*B*) Fertilisers consisting of any of the goods described in (*A*) above mixed together, but with no account being taken of the flourine content limit.

(*C*) Fertilisers consisting of any of the goods described in (*A*) or (*B*) above, but with no account being taken of the flourine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

(*A*) Goods which answer to one or other of the descriptions given below:

(*i*) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(*ii*) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;

(*iii*) Potassium sulphate, whether or not pure;

(*iv*) Magnesium potassium sulphate, whether or not pure.

(*B*) Fertilisers consisting of any of the goods described in (*A*) above mixed together.

5. Ammonium dihydrogenorthophosphate (monammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

6. For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading No.	Sub-heading No.	Description of article	Rate of duty Standard	Rate of duty Preferential Areas
(1)	(2)	(3)	(4)	(5)
31 01	3101.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMALS OR VEGETABLE PRODUCTS	60%	..
31.02		MINERAL OR CHEMICAL FERTILISER, NITROGENOUS		
	3102.10	-Urea, whether or not in aqueous solution	60%	..
		-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
	3102.21	- -Ammonium sulphate	Free	..
	3102.29	- -Other	60%	..
	3102.30	-Ammonium nitrate, whether or not in aqueous solution	60%	..
	3102.40	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	60%	..
	3102.50	-Sodium nitrate	60%	..
	3102.60	-Double salts and mixtures of calcium nitrate and ammonium nitrate	60%	..
	3102.70	-Calcium cyanamide	60%	..
	3102.80	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	60%	..
	3102.90	-Other, including mixtures not specified in the foregoing sub-headings	60%	..
31.03		MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC		
	3103.10	-Superphosphates	60%	..
	3103.20	-Basic slag	60%	..
	3103.90	-Other	60%	..
31 04		MINERAL OR CHEMICAL FERTILISERS, POTASSIC		
	3104.10	-Carnallite, sylvite and other crude natural potassium salts	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3104.20	-Potassium chloride	60%	..
	3104.30	-Potassium sulphate	60%	..
	3104.90	-Other	60%	..
31.05		MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG		
	3105.10	-Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	60%	..
	3105.20	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	..
	3105.30	-Diammonium hydrogenorthophosphate (diammonium phosphate)	60%	..
	3105.40	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	60%	..
		-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
	3105.51	- -Containing nitrates and phosphates	Free	..
	3105.59	- -Other	Free	..
	3105.60	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free	..
	3105.90	-Other	Free	..

CHAPTER 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

NOTES

1. This Chapter does not cover:

(*a*) Separate chemically defined elements or compounds [except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from

fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12];

(b) Tannates or other tannin derivatives of products of headings Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).

2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 per cent. of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
32·01		TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
	3201·10	-Quebracho extract	60%	..
	3201·20	-Wattle extract	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3201·30	-Oak or chestnut extract	60%	..
	3201·90	-Other	100%	90%
32.02		SYNTHLTIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES, TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING		
	3202·10	-Synthetic organic tanning substances	100%	..
	3202·90	-Other	100%	..
32.03	3203·00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER	150%	
32.04		SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS BASED ON SYNTHETIC ORGANIC COLOURING MATTER AS SPECIFIED IN NOTE 3 TO THIS CHAPTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED		
		-*Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:*		
	3204·11	- -Disperse dyes and preparations based thereon	150%	
	3204·12	- -Acid dyes, whether or not premetalised, and preparations based thereon; mordant dyes and preparations based thereon	150%	..
	3204·13	- -Basic dyes and preparations based thereon	150%	
	3204·14	- -Direct dyes and preparations based thereon	150%	..
	3204·15	- -Vat dyes (including those usable in that state as pigments) and preparations based thereon	150%	

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3204·16	--Reactive dyes and preparations based thereon	150%	..
	3204·17	--Pigments and preparations based thereon	150%	..
	3204·19	--Other, including mixtures of colouring matter of two or more of the sub-headings Nos. 3204·11 to 3204·19	150%	..
	3204·20	-Synthetic organic products of a kind used as fluorescent brightening agents	150%	..
	3204·90	-Other	150%	..
32·05	3205·00	COLOUR LAKES; PREPARATIONS BASED ON COLOUR LAKES AS SPECIFIED IN NOTE 3 TO THIS CHAPTER	150%	..
32·06		OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING NO. 32·03, 32·04 OR 32·05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED		
	3206·10	-Pigments and preparations based on titanium dioxide	150%	..
	3206·20	-Pigments and preparations based on chromium compounds	150%	..
	3206·30	-Pigments and preparations based on cadmium compounds	150%	..
		-Other colouring matter and other preparations:		
	3206·41	--Ultramarine and preparations based thereon	150%	..
	3206·42	--Lithopone and other pigments and preparations based on zinc sulphide	150%	..
	3206·43	--Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	150%	..
	3206·49	--Other	150%	..
	3206·50	Inorganic products of a kind used as luminophores	150%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
32·07		PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES		
	3207.10	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	150%	..
	3207·20	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	150%	..
	3207·30	-Liquid lustres and similar preparations	150%	..
	3207·40	-Glass frit and other glass, in the form of powder, granules or flakes	150%	..
32·08		PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER		
	3208·10	-Based on polyesters	150%	..
	3208·20	-Based on acrylic or vinyl polymers	150%	..
	3208·90	-Other	150%	..
32·09		PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM		
	3209·10	-Based on acrylic or vinyl polymers	150%	..
	3209·90	-Other	150%	..
32·10	3210·00	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	150%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
32.11	3211.00	PREPARED DRIERS	150%	..
32.12		PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE		
	3212.10	-Stamping foils	150%	..
	3212.90	-Other	150%	..
32.13		ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS		
	3213.10	-Colours in sets	150%	..
	3213.90	-Other	150%	..
32.14		GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE		
	3214.10	-Mastics; painters' fillings	150%	..
	3214.90	-Other	150%	..
32.15		PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID		
		-Printing ink :		
	3215.11	--Black	100%	..
	3215.19	--Other	100%	..
	3215.90	-Other	100%	..

CHAPTER 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

NOTES

1. This Chapter does not cover:

(*a*) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08;

(*b*) Soap or other products of heading No. 34.01; or

(*c*) Gum, wood or sulphate turpentine or other products of heading No. 38.05.

2. Headings Nos. 33.03 to 33.07 apply, *inter alia,* to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, *inter alia,* to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions, wadding, felt and non wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	Sub-heading No.	Description of articles	Rate of duty Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
33.01		ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS		
		-Essential oils of citrus fruit:		
	3301.11	--Of bergamot	150%	..
	3301.12	--Of orange	150%	..
	3301.13	--Of lemon	150%	..
	3301.14	--Of lime	150%	..
	3301.19	--Other	150%	..
		-Essential oils other than those of citrus fruit:		
	3301.21	--Of geranium	150%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3301.22	--Of jasmin	150%	..
	3301.23	--Of lavender or of lavandin	150%	..
	3301.24	--Of peppermint (*Mentha piperita*)	150%	..
	3301.25	--Of other mints	150%	..
	3301.26	--Of vetiver	150%	..
	3301.29	--Other	150%	..
	3301.30	-Resinoids	150%	..
	3301.90	-Other	150%	..
33.02		MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY		
	3302.10	-Of a kind used in the food or drink industries	150%	..
	3302.90	-Other	150%	..
33.03	3303.00	PERFUMES AND TOILET WATERS	150%	..
33.04		BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS		
	3304.10	-Lip make-up preparations	150%	..
	3304.20	-Eye make-up preparations	150%	..
	3304.30	-Manicure or pedicure preparations	150%	..
		-*Other* :		
	3304.91	--Powders, whether or not compressed	150%	..
	3304.99	--Other	150%	..
33.05		PREPARATIONS FOR USE ON THE HAIR		
	3305.10	-Shampoos	150%	..
	3305.20	-Preparations for permanent waving or straightening	150%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3305.30	-Hair lacquers	150%	..
	3305.90	-Other	150%	..
33.06		PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS		
	3306.10	-Dentifrices	150%	..
	3306.90	-Other	150%	..
33.07		PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILETS PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED, PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES		
	3307.10	-Pre-shave, shaving or after-shave preparations	150%	..
	3307.20	-Personal deodorants and anti-perspirants	150%	..
	3307.30	-Perfumed bath salts and other bath preparation	150%	..
		-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :		
	3307.41	- -"Agarbatti" and other odoriferous preparations which operate by burning	150%	..
	3307.49	- -Other	150%	..
	3307.90	-Other	150%	..

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dential waxes" and dental preparations with a basis of plaster

NOTES

1. This Chapter does not cover:

(a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);

(b) Separate chemically defined compounds; or

(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).

2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".

3. For the purposes of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4. In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading No. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

(A) Chemically produced organic products of a waxy character, whether or not water-soluble;

(B) Products obtained by mixing different waxes;

(C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading No. 15. 16, 15.19 or 34.02, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No. 15.21;

(c) Mineral waxes and similar products of heading No. 27.12 whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
34.01		SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT		
		-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :		
	3401.11	- -For toilet use (including medicated products)	150%	..
	3401.19	- -Other	150%	..
	3401.20	-Soap in other forms	150%	..
34.02		ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP) SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING NO. 34.01		
		-Organic surface-active agents, whether or not put up for retail sale :		
	3402.11	- -Anionic	100%	90%
	3402.12	- -Cationic	100%	90%
	3402.13	- -Non-ionic	100%	90%
	3402.19	- -Other	100%	90%
	3402.20	-Preparations put up for retail sale	150%	..
	3402.90	-Other	150%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
34.03		LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 PER CENT OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS		
		-Containing petroleum oils or oils obtained from bituminous minerals:		
	3403.11	- -Preparations for the treatment of textile materials, leather, furskins or other materials	150%	..
	3403.19	- -Other	150%	..
		-Other:		
	3403.91	- -Preparations for the treatment of textile materials, leather, furskins or other materials	150%	..
	3403.99	- -Other	150%	..
34.04		ARTIFICIAL WAXES AND PREPARED WAXES.		
	3404.10	-Of chemically modified lignite	100%	..
	3404.20	-Of polyethylene glycol	100%	..
	3404.90	-Other	100%	..
34.05		POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING NO. 34.04		
	3405.10	-Polishes, creams and similar preparations for footwear or leather	150%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3405.20	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	150%	..
	3405.30	-Polishes and similar preparations for coachwork, other than metal polishes	150%	..
	3405.40	-Scouring pastes and powders and other scouring preparations	150%	..
	3405.90	-Other	150%	..
34.06	3406.00	CANDLES, TAPERS AND THE LIKE	150%	..
34.07	3407.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)	150%	..

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

NOTES

1. This Chapter does not cover:

(*a*) Yeasts (heading No. 21.02);

(*b*) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(*c*) Enzymatic preparations for pre-tanning (heading No. 32.02);

(*d*) Enzymatic soaking or washing preparations or other products of Chapter 34;

(*e*) Hardened proteins (heading No. 39.13); or

(*f*) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
35.01		CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES		
	3501.10	-Casein	100%	..
	3501.90	-Other	100%	..
35·02		ALBUMINS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES		
	3502·10	-Egg albumin	100%	..
	3502·90	-Other	100%	..
35·03	3503·00	GELATIN [INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED] AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING NO. 35·01	100%	..
35·04	3504·00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	100%	..
35·05		DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES		
	3505·10	-Dextrins and other modified starches	100%	.
	3505·20	-Glues	100%	
35·06		PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG		
	3506·10	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Other :		
	3506.91	--Adhesives based on rubber or plastics (including artificial resins)	100%	..
	3506.99	--Other	100%	..
35.07		ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED		
	3507.10	-Rennet and concentrates thereof	100%	..
	3507.90	-Other	100%	..

CHAPTER 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(*a*) or (*b*) below.

2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:

(*a*) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(*b*) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(*c*) Resin torches, firelighters and the like.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
36.01	3601.00	PROPELLENT POWDERS	100%	..
36.02	3602.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	100%	..
36.03	3603.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
36.04		FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES		
	3604.10	-Fireworks	100%	..
	3604.90	-Other	100%	..
36.05	3605.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING NO. 36.04	100%	..
36.06		FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER.		
	3606.10	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	100%	..
	3606.90	-Other	100%	..

CHAPTER 37

Photographic or cinematographic goods

NOTES

1. This Chapter does not cover waste or scrap materials.

2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
37.01		PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS		
	3701.10	-For X-ray	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3701.20	-Instant print film	100%	..
	3701.30	Other plates and film, with any side exceeding 255 mm	100%	..
		-Other :		
	3701.91	- -For colour photography (polychrome)	100%	..
	3701.99	- -Other	100%	..
37.02		PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED		
	3702.10	-For X-ray	60%	..
	3702.20	-Instant print film	100%	..
		-Other film, without sprocket holes, of a width not exceeding 105 mm :		
	3702.31	- - For colour photography (polychrome)	100%	..
	3702.32	- - Other, with silver halide emulsion	100%	..
	3702.39	- - Other	100%	..
		-Other film, without sprocket holes, of a width exceeding 105 mm :		
	3702.41	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	100%	..
	3702.42	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	100%	..
	3702.43	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	100%	..
	3702.44	- - Of a width exceeding 105 mm but not exceeding 610 mm	100%	..
		-Other film, for colour photography (polychrome) :		
	3702.51	- - Of a width not exceeding 16 mm and of a length not exceeding 14 m	100%	..
	3702.52	- -Of a width not exceeding 16 mm and of a length exceeding 14 m	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3702.53	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	100%	..
	3702.54	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	100%	..
	3702.55	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	100%	..
	3702.56	--Of a width exceeding 35 mm	100%	..
		-Other :		
	3702.91	--Of a width not exceeding 16 mm and of a length not exceeding 14 m	100%	..
	3702.92	--Of a width not exceeding 16 mm and of a length exceeding 14 m	100%	..
	3702.93	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	100%	..
	3702.94	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	100%	..
	3702.95	--Of a width exceeding 35 mm	100%	..
37.03		PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED		
	3703.10	-In rolls of a width exceeding 610 mm	100%	..
	3703.20	-Other, for colour photography (polychrome)	100%	..
	3703.90	-Other	100%	..
37.04	3704.00	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	100%	..
37.05		PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPH FILM		
	3705.10	-For offset reproduction	100%	..
	3705.20	-Microfilms	100%	..
	3705.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
37.06		CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK		
	3706.10	-Of a width of 35 mm or more	40%	.
	3706.90	-Other	40%	..
37.07		CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE		
	3707.10	-Sensitised emulsions	100%	..
	3707.90	-Other	100%	..

CHAPTER 38

Miscellaneous chemical products

NOTES

1. This Chapter does not cover:

(*a*) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading No. 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);

(4) Products specified in Note 2(*a*) or 2(*c*) below.

(*b*) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading No. 21.06).

(*c*) Medicaments (heading No. 30.03 or 30.04).

2. Heading No. 38 23 includes the following goods which are not to be classified in any other heading of this Schedule:

(*a*) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fuel oil; Oippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
38.01		ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES		
	3801.10	– Artificial graphite	100%	90%
	3801.20	– Colloidal or semi-colloidal graphite	100%	..
	3801.30	– Carbonaceous pastes for electrodes and similar pastes for furnace linings	100%	..
	3801.90	– Other	100%	..
38.02		ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK		
	3802.10	– Activated carbon	100%	90%
	3802.90	– Other	100%	..
38.03	3803.00	TALL OIL, WHETHER OR NOT REFINED	100%	..
38.04	3804.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING No. 38.03	100%	..
38.05		GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT		
	3805.10	–Gum, wood or sulphate turpentine oils	100%	..

Heading No	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3805.20	-Pine oil	100%	.
	3805.90	-Other	100%	
38.06		ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF, ROSIN SPIRIT AND ROSIN OILS; RUN GUMS		
	3806.10	-Rosin	100%	
	3806.20	--Salts of rosin or of resin acids	100%	
	3806.30	-Ester gums	100%	
	3806.90	-Other	100%	
38.07	3807.00	WOOD TAR, WOOD TAR OILS, WOOD CREOSOTE, WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	100%	
38.08		INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS)		
	3808.10	-Insecticides	100%	
	3808.20	-Fungicides	100%	..
	3808.30	Herbicides, anti-sprouting products and plant-growth regulators	100%	.
	3808.40	-Disinfectants	100%	..
	3808.90	Other	100%	.
38.09		FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	3809.10	-With a basis of amylaceous substances	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
		-Other :		
	3809.91	- -Of a kind used in the textile industry	100%	..
	3809.92	- -Of a kind used in the paper industry	100%	..
	3809.99	- -Other	100%	..
38.10		PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS.		
	3810.10	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	100%	..
	3810.90	-Other	100%	..
38.11		ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS		
		-Anti-knock preparations .		
	3811.11	- -Based on lead compounds	100%	
	3811.19	- -Other	100%	
		-- *Additives for lubricating oils* :		
	3811.21	- -Containing petroleum oils or oils obtained from bituminous minerals	100%	..
	3811.29	- -Other	100%	..
	3811.90	-Other	100%	..
38.12		PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3812.10	-Prepared rubber accelerators	100%	90%
	3812.20	-Compound plasticisers for rubber or plastics	100%	..
	3812.30	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	100%	..
38.13	3813.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	100%	..
38.14	3814.00	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS	100%	..
38.15		REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
		-*Supported catalysts* :		
	3815.11	- -With nickel or nickel compounds as the active substance	100%	90%
	3815.12	- -With precious metal or precious metal compounds as the active substance	100%	90%
	3815.19	- -Other	100%	..
	3815.90	-Other	100%	..
38.16	3816.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING No. 38·01	100%	..
38.17		MIXED ALKYLBENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF HEADING No. 27·07 OR 29·02.		
	3817.10	-Mixed alkylbenzenes	100%	..
	3817.20	-Mixed alkylnaphthalenes	100%	—
38.18	3818.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
38.19	3819.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	100%	.
38.20	3820.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	100%	..
38.21	3821 00	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	100%	.
38.22	3822.00	COMPOSITE DIAGNOSTIC OR LABORATORY REAGENTS, OTHER THAN THOSE OF HEADING No. 30·02 OR 30·06	100%	
38.23		PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	3823.10	-Prepared binders for foundry moulds or cores	100%	
	3823.20	-Naphthenic acids, their water-insoluble salts and their esters	100%	.
	3823.30	-Non-agglomerated metal carbides mixed together or with metallic binders	100%	..
	3823.40	-Prepared additives for cements, mortars or concretes	100%	.
	3823.50	-Non-refractory mortars and concretes	100%	..
	3823.60	-Sorbitol other than that of sub-heading No. 2905·44	100%	..
	3823.90	-Other	100%	..

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that products, provided that the constituents are:

(*a*) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(*b*) presented together; and

(*c*) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

Plastics and articles thereof

NOTES

1. Throughout this Schedule the expression "plastics" means those materials of headings No. 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process, into shapes which are retained on the removal of the external influence.

Throughout this Schedule any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded at textile materials of Section XI.

2. This Chapter does not cover:

(*a*) Waxes of heading No. 27.12 or 34.04;

(*b*) Separate chemically defined organic compounds (Chapter 29);

(*c*) Heparin or its Salts (heading No. 30.01);

(*d*) Stamping foils of heading No. 32.12;

(*e*) Organic surface-active agents or preparations of heading No. 34.02;

(*f*) Run gums or ester gums (heading No. 38.06);

(*g*) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(*h*) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;

(*ij*) Plaits, wickerwork or other articles of Chapter 46;

(*k*) Wall coverings of heading No. 48.14;

(*l*) Goods of Section XI (textiles and textile articles);

(*m*) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(*n*) Imitation jewellery of heading No. 71.17;

(*o*) Articles of Section XVI (machines and mechanical or electrical appliances);

(*p*) Parts of aircraft or vehicles of Section XVII;

(*q*) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(r) Articles of Chapter 91 (for example, clock or watch cases);

(*s*) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(*t*) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(*u*) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(*v*) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(*a*) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°c, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings Nos. 39.01 and 39.02);

(*b*) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);

(*c*) Other synthetic polymers with an average of at least 5 monomer units;

(*d*) Silicones (heading No. 39.07);

(*e*) Resols (heading No. 39.09) and other prepolymers.

4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are

to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.

If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

The expression "copolymers" covers all polymers in which no single monomer contributes 95% or more by weight to the total polymer content.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In heading Nos. 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

(*a*) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(*b*) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 39.14).

8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures of finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the plastic layer (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut, they become articles ready for use).

11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

(*a*) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

(*b*) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(*c*) Gutters and fittings therefor;

(*d*) Doors, windows and their frames and thresholds for doors;

(*e*) Balconies, balustrades, fencing, gates and similar barriers;

(*f*) Shutters, blinds (including Venetian blinds) similar articles and parts and fittings thereof;

(*g*) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(*h*) Ornamental architectural features, for example, flutings cupolas, dovecotes; and

(*ij*) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUBHEADING NOTE

Within any one heading of this Chapter, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same subheading as homopolymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		I.-PRIMARY FORMS		
39.01		POLYMERS OF ETHYLENE, IN PRIMARY FORMS		
	3901.10	-Polyethylene having a specific gravity of less than 0.94	200%	
	3901.20	-Polyethylene having a specific gravity of 0.94 or more	200%	
	3901.30	-Ethylene-vinyl acetate copolymers	200%	
	3901.90	-Other	200%	
39.02		POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS.		
	3902.10	-Polypropylene	200%	

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3902.20	–Polyisobutylene	200%	.
	3902.30	–Propylene copolymers	200%	.
	3902.90	–Other	200%	
39.03		POLYMERS OF STYRENE, IN PRIMARY FORMS,		
		–Polystyrene :		
	3903.11	– –Expansible	200%	
	3903.19	– –Other	200%	.
	3903.20	– Styrene-acrylonitrile (SAN) copolymers	200%	.
	3903.30	–Acrylonitrile-butadiene-styrene(ABS) copolymers	200%	
	3903.90	–Other	200%	.
39.04		POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.		
	3904.10	– Polyvinyl chloride, not mixed with any other substances	200%	.
		–Other polyvinyl chloride :		
	3904.21	– –Non-plasticised	200%	. .
	3904.22	– –Plasticised	200%	. .
	3904.30	–Vinyl chloride-vinyl acetate- copolymers	200%	.
	3904.40	–Other vinyl chloride copolymers	200%	
	3904.50	Vinylidene chloride polymer	200%	
		– –*Fluoro-polymers* :		
	3904.61	– –Polytetrafluoroethylene	200%	
	3904.69	– –Other	200%	
	3904.90	–Other	200%	...
39.05		POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS.		
		– –*Polymers of vinyl acetate* :		
	3905.11	– –In aqueous dispersion	200%	...

Heading No.	Sub-heading No.	Description of article	Rate of Duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3905·19	--Other	200%	..
	3905·20	-Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	200%	..
	3905·90	-Other	200%	..
39·06		ACRYLIC POLYMERS IN PRIMARY FORMS.		
	3906·10	-Polymethyl methacrylate	200%	..
	3906·90	-Other	200%	..
39·07		POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL, ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS.		
	3907·10	-Polyacetals	200%	..
	3907·20	-Other polyethers	200%	..
	3907·30	-Epoxide resins	200%	..
	3907·40	-Polycarbonates	200%	..
	3907·50	-Alkyd resins	200%	
	3907·60	-Polyethylene terdphthalate	200%	.
		-Other polyesters :		
	3907·91	--Unsaturated	200%	..
	3907·99	--Other	200%	.
39·08		POLYAMIDES IN PRIMARY FORMS.		
	3908·10	--Polyamide -6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	200%	..
	3908·90	--Other	200%	..
39·09		AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS.		
	3909·10	-Urea resins: thiourea resins	200%	.
	3909·20	-Melamine resins	200%	
	3909·30	-Other amino resins	200%	..
	3909·40	-Phenolic resins	200%	..
	3909·50	-Polyurethanes	200%	

Heading No.	Sub-heading No.	Description of article	Rate of Duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
39·10	3910·00	SILICONES IN PRIMARY FORMS	200%	..
39·11		PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.		
	3911·10	- Petroleum resins, coumarone, indene or coumarone-indene resins and Polyterpenes	200%	..
	3911·90	- Other	200%	..
39·12		CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.		
		- *Cellulose acetates* :		
	3912·11	- - Non-plasticised	200%	..
	3912·12	- -Plasticised	200%	..
	3912·20	-Cellulose nitrates (including collodions)	200%	..
		Cellulose ethers :		
	3912·31	- -Carboxymethylcellulose and its salts	200%	..
	3912·39	- -Other	200%	..
	3912·90	-Other	200%	..
39·13		NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.		
	3913·10	-Alginic acid, its salts and esters	200%	..
	3913·90	-Other	200%	..
39·14	3914·00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS NOS. 39·01 TO 39·13, IN PRIMARY FORMS	200%	..
		II —WASTE, PARINGS AND SCRAP, SEMI-MANUFACTURES; ARTICLES		
39·15		WASTE, PARINGS AND SCRAP, OF PLASTICS.		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3915·10	- Of polymers of ethylene	200%	..
	3915·20	- Of polymers of styrene	200%	..
	3915·30	- Of polymers of vinyl chloride	200%	..
	3915·90	- Of other plastics	200%	..
39·16		MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OR PLASTICS		
	3916·10	- Of polymers of ethylene	200%	..
	3916·20	- Of polymers of vinyl chloride	200%	..
	3916·90	- Of other plastics	200%	—
39·17		TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS		
	3917·10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	200%	—
		Tubes, pipes and hoses, rigid :		
	3917·21	- -Of polymers of ethylene	200%	—
	3917·22	- -Of polymers of propylene	200%	..
	3917·23	- -Of polymers of vinyl chloride	200%	—
	3917·29	- -Of other plastics	200%	—
		- *Other tubes, pipes and hoses*		
	3917·31	- -Flexible tubes, pipes and hoses, having a minimum burst pressure of 27·6 MPa	200%	—
	3917·32	- -Other, not reinforced or otherwise combined with other materials, without fittings	200%	..
	3917·33	- -Other, not reinforced or otherwise combined with other materials, with fittings	200%	..
	3917·39	- -Other	200%	..
	3917·40	- Fittings	100%	—

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
39·18		FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER		
	3918·10	—Of polymers of vinyl chloride	200%	..
	3918·90	—Of other plastics	200%	.
39·19	3919·00	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS		
	3919·10	- In rolls of a width not exceeding 20 cm	200%	.
	3919·90	- Other	200%	..
39·20		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS		
	3920·10	—Of polymers of ethylene	200%	..
	3920·20	—Of polymers of propylene	200%	..
	3920·30	—Of polymers of styrene	200%	
		—Of Polymers of Vinyl Chloride :		
	3920·41	Rigid	200%	..
	3920·42	Flexible	200%	
		Of acrylic polymers :		
	3920·51	Of Polymethyl methacrylate	200%	..
	3920·59	Other	200%	.
		—Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :		
	3920·61	Of polycarbonates	200%	..
	3920·62	Of polyethylene terephthalate	200%	..
	3920·63	Of unsaturated polyesters	200%	..
	3920·69	Of other polyesters	200%	..
		—Of cellulose or its chemical derivatives :		
	3920·71	Of regenerated cellulose	200%	..
	3920·72	Of vulcanised fibre	200%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	3920.73	- -Of cellulose acetate	200%	.
	3920.79	- -Of other cellulose derivatives	200%	.
		- -*Of other plastics* :		
	3920.91	- -Of polyvinyl butyral	200%	.
	3920.92	- -Of polyamides	200%	..
	3920.93	- -Of amino-resins	200%	.
	3920.94	- -Of phenolic resins	200%	.
	3920.99	- -Of other plastics	200%	..
39.21		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS		
		-*Cellular* :		
	3921.11	- -Of polymers of styrene	200%	.
	3921.12	- -Of polymers of vinyl chloride	200%	..
	3921.13	- -Of polyurethanes	200%	..
	3921.14	- -Of regenerated cellulose	200%	..
	3921.19	- -Of other plastics	200%	..
	3921.90	-Other	200%	.
39.22		BATHS, SHOWER-BATHS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS		
	3922.10	-Baths, shower-baths and wash-basins	100%	.
	3922.20	-Lavatory seats and covers	100%	..
	3922.90	—Other	100%	..
39.23		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS		
	3923.10	-Boxes, cases, crates and similar articles	100%	.
		-*Sacks and bags (including cones)* :		
	3923.21	-Of polymers of ethylene	100%	..

Heading No	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
	3923.29	- -Of other plastics	100%	..
	3923.30	-Carboys, bottles, flasks and similar articles	100%	..
	3923.40	-Spools, cops, bobbins and similar supports	100%	..
	3923.50	-Stoppers, lids, caps and other closures	100%	..
	3923.90	-Other	100%	..
39.24		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS		
	3924.10	-Tableware and kitchenware	100%	..
	3924.90	-Other	100%	...
39.25		BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	3925.10	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	100%	
	3925.20	-Doors, windows and their frames and thresholds for doors	100%	
	3925.30	-Shutters, blinds (including venetian blinds) and similar articles and parts thereof	100%	
	3925.90	-Other	100%	
39.26		OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADING NOS. 39.01 TO 39.14.		
	3926.10	-Office or school supplies	100%	
	3926.20	-Articles of apparel and clothing accessories (including gloves)	100%	
	3926.30	-Fittings for furniture, coachwork or the like	100%	..
	3926.40	-Statuettes and other ornamental articles	100%	
	3926.90	-Other	100%	..

CHAPTER 40

Rubber and articles thereof

NOTES

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:—

(*a*) Goods of Section XI (textiles and textile articles);

(*b*) Footwear or parts thereof of Chapter 64;

(c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(*d*) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(*e*) Articles of Chapter 90, 92, 94 or 96; or

(*f*) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).

3. In headings Nos. 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:

(*a*) Liquids and pastes (including latex, whether or not prevulcanised, and other dispersions and solutions);

(*b*) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading No. 40.02, the expression "synthetic rubber" applies to:

(*a*) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b) (*ii*) and (*iii*) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(*b*) Thioplasts (TM); and

(*c*) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (*a*) above.

5. (*a*) Headings Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(*i*) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(*ii*) pigments or other colouring matter, other than those added solely for the purpose of identification;

(*iii*) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (*b*);

(*b*) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(*i*) emulsifiers or anti-tack agents;

(*ii*) small amounts of breakdown products of emulsifiers;

(*iii*) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosenstive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading No. 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm. is to be classified as strip, rods or profile shapes, of heading No. 40.08.

8. Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings Nos. 40.01, 40.02, 40.03, 40,05, and 40.08, the expressions "plates", "sheets", and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
40.01		NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP		
	4001.10	-Natural rubber latex, whether or not prevulcanised	100%	..
		-Natural rubber in other forms :		
	4001.21	- -Smoked sheets	60%	..
	4001.22	- -Technically specified natural rubber (TSNR)	60%	..
	4001.29	- -Other	100%	..
	4001.30	-Balata, gutta-percha, guayule, chicle and similar natural gums	100%	..
40.02		SYNTHETIC RUBBER, AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING NO. 40·01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP		
		-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :		
	4002.11	- -Latex	100%	..
	4002.19	- -Other	100%	..
	4002.20	-Butadiene rubber (BR)	100%	..
		-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :		
	4002.31	- -Isobutene-isoprene (butyl) rubber (IIR)	100%	..
	4002.39	- -Other	100%	..
		-Chloroprene (chlorobutadiene) rubber (CR) :		
	4002.41	- -Latex	100%	..
	4002.49	- -Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Acrylonitrile-butadiene rubber (NBR)* :		
	4002.51	--Latex	100%	..
	4002.59	--Other	100%	..
	4002.60	-Isoprene rubber (IR)	100%	..
	4002.70	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	100%	..
	4002.80	-Mixtures of any product of heading No. 40·01 with any product of this heading	100%	..
		-*Other* :		
	4002.91	--Latex	100%	..
	4002·99	--Other	100%	..
40.03	4003.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	60%	..
40.04	4004.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	60%	..
40.05		COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP		
	4005.10	-Compounded with carbon black or silica	100%	..
	4005.20	-Solutions; despersions other than those of sub-heading 4005·10	100%	..
		-*Other* :		
	4005.91	--Plates, sheets and strip	100%	..
	4005.99	--Other	100%	..
40.06		OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER.		
	4006.10	-"Camel-back" strips for retreading rubber tyres	100%	..
	4006.90	-Other	100%	..
40.07	4007.00	VULCANISED RUBBER THREAD AND CORD	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
40.08		PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER		
		-*Of cellular rubber* :		
	4008.11	- - Plates, sheets and strip	100%	..
	4008.19	- - Other	100%	..
		-*Of non-cellular rubber*:		
	4008.21	- - Plates, sheets and strip	100%	..
	4008.29	- - Other	100%	..
40.09		TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)		
	4009.10	-Not reinforced or otherwise combined with other materials, without fittings	100%	..
	4009.20	-Reinforced or otherwise combined only with metal, without fittings	100%	..
	4009.30	-Reinforced or otherwise combined only with textile materials, without fittings	100%	..
	4009.40	-Reinforced or otherwise combined with other materials, without fittings	100%	..
	4009.50	-With fittings	100%	..
40.10		CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER		
	4010.10	-Of trapezoidal cross-section (V-belts and V-belting)	40%	..
		-*Other* :		
	4010.91	- -Of a width exceeding 20 cm	40%	..
	4010.99	- -Other	40%	..
40.11		NEW PNEUMATIC TYRES, OF RUBBER		
	4011.10	-Of a kind used on motor cars (including station wagons and racing cars)	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4011.20	-Of a kind used on buses or lorries	100%	..
	4011.30	-Of a kind used on aircraft	100%	..
	4011.40	-Of a kind used on motorcycles	100%	..
	4011.50	-Of a kind used on bicycles	100%	..
		-Other:		
	4011.91	- - Having a "herring-bone" or similar tread	100%	..
	4011.99	- - Other	100%	..
40.12		RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, INTERCHANGEABLE TYRE TREADS AND TYRE FLAPS, OF RUBBER.		
	4012.10	-Retreaded tyres	100%	..
	4012.20	-Used pneumatic tyres	100%	..
	4012.90	-Other	100%	..
40.13		INNER TUBES, OF RUBBER		
	4013.10	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	100%	..
	4013.20	-Of a kind used on bicycles	100%	..
	4013.90	-Other	100%	..
40.14		HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER		
	4014.10	-Sheath contraceptives	100%	..
	4014.90	-Other	100%	..
40.15		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER		
		-Gloves:		
	4015.11	- - Surgical	100%	..
	4015.19	- - Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4015.90	-Other	100%	..
40.16		OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.		
	4016.10	-Of cellular rubber	100%	..
		-Other :		
	4016.91	- -Floor coverings and mats	100%	..
	4016.92	- -Erasers	100%	..
	4016.93	- -Gaskets, washers and other seals	100%	..
	4016.94	- -Boat or dock fenders, whether or not inflatable	100%	..
	4016.95	- -Other inflatable articles	100%	..
	4016.99	- -Other	100%	..
40.17	4017.00	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	100%	..

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 41

Raw hides and skins (other than furskins) and leather

NOTES

1. This Chapter does not cover:

(*a*) Parings or similar waste, of raw hides or skins (heading No. 05.11);

(*b*) Birdskins or parts of birdskins, with their feathers or down, of heading No. 05.05 or 67.01; or

(*c*) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in

Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. Throughout this Schedule the expressions "composition leather" means only substances of the kind referred to in heading No. 41.11.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
41·01		RAW HIDES AND SKINS OF BOVINE OR EQUINE ANIMALS (FRESH), OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT		
	4101·10	-Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted, or 14 kg. when fresh, wet-salted or otherwise preserved	Free	..
		-Other hides and skins of bovine animals, fresh or wet-salted :		
	4101·21	--Whole	Free	..
	4101·22	--Butts and bends	Free	..
	4101·29	--Other	Free	..
	4101·30	-Other hides and skins of bovine animals, otherwise preserved	Free	..
	4101·40	-Hides and skins of equine animals	Free	..
41·02		RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (c) TO THIS CHAPTER		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4102·10	-With wool on	Free	..
		-Without wool on :		
	4102·21	- Pickled	Free	.
	4102·29	- -Other	Free	..
41·03		OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (b) OR 1 (c) TO THIS CHAPTER:		
	4103·10	-Of goats or kids	Free	..
	4103·20	-Of reptiles	Free	..
	4103·90	-Other	Free	..
41·04		LEATHER OF BOVINE OR EQUINE ANIMALS, WITHOUT HAIR ON, OTHER THAN LEATHER OF HEADING NO. 41·08 OR 41·09.		
	4104·10	-Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2·6 m^2)	60%	..
		—Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split :		
	4104·21	- -Bovine leather, vegetable pre-tanned	60%	..
	4104·22	- -Bovine leather, otherwise pre-tanned	60%	..
	4104·29	- -Other	60%	..
		-Other bovine leather and equine leather, parchment-dressed or prepared after tanning:		
	4104·31	- -Full grains and grain splits	60%	..
	4104·39	- -Other	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
41·05		SHEEP OR LAMB SKIN LEATHER, WITHOUT WOOL ON, OTHER THAN LEATHER OF HEADING No. 41·08 OR 41·09.		
		—*Tanned or retanned but not further prepared, whether or not split:*		
	4105·11	- -Vegetable pre-tanned	60%	..
	4105·12	- -Otherwise pre-tanned	60%	..
	4105·19	- -Other	60%	..
	4105·20	- -Parchment-dressed or prepared after tanning	60%	..
41·06		GOAT OR KID SKIN LEATHER, WITHOUT HAIR ON, OTHER THAN LEATHER OF HEADING No. 41·08 OR 41·09.		
		— *Tanned or retanned but not further prepared, whether or not split:*		
	4106·11	- -Vegetable pre-tanned	60%	..
	4106·12	- -Otherwise pre-tanned	60%	..
	4106·19	- -Other	60%	..
	4106·20	- -Parchment-dressed or prepared after tanning	60%	..
41·07		LEATHER OF OTHER ANIMALS, WITHOUT HAIR ON, OTHER THAN LEATHER OF HEADING No. 41·08 OR 41·09.		
	4107·10	- -Of swine	60%	..
		—*Of reptiles:*		
	4107·21	- -Vegetable pre-tanned	60%	..
	4107·29	- -Other	60%	..
	4107·90	- -Of other animals	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
41·08	4108·00	CHAMOIS (INCLUDING COMBINATION CHAMOIS LEATHER)	60%	..
41·09	4109·00	PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER.	60%	..
41·10	4110 00	PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR.	60%	..
41·11	4111·00	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS.	60%	..

CHAPTER 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

NOTES

1. This Chapter does not cover:

(*a*) Sterile surgical catgut or similar sterile suture materials heading No. 30.06);

(*b*) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);

(*c*) Made up articles of netting (heading No. 56.08);

(*d*) Articles of Chapter 64;

(*e*) Headgear or parts thereof of Chapter 65;

(*f*) Whips, riding-crops or other articles of heading No. 66.02;

(*g*) Cuff-links, bracelets or other imitation jewellery (heading No. 71.17);

(*h*) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separated presented (generally Section XV);

(*ij*) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);

(*k*) Articles of Chapter 94, (for example, furniture, lamps, and lighting fittings);

(*l*) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(*m*) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other part of these articles, button blanks, of heading No. 96.06.

2. In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:

(*a*) Bags made of plastic sheeting, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

(*b*) Articles of plaiting materials (heading No. 46.02);

(*c*) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71).

3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
42.01	4201.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL.	100%	..
42.02		TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER OF PLASTIC SHEETING, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPER-BOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS.		
		-*Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:*		
	4202.11	--With outer surface of leather, of composition leather or of patent leather	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4202.12	--With outer surface of plastics or of textile materials	100%	..
	4202.19	--Other	100%	..
		-Handbags, whether or not with shoulder strap, including those without handle :		
	4202.21	--With outer surface of leather, of composition leather or of patent leather	100%	..
	4202.22	--With outer surface of plastic sheeting or of textile materials	100%	..
	4202.29	--Other	100%	..
		-Articles of a kind normally carried in the pocket or in the handbag :		
	4202.31	--With outer surface of leather, of composition leather or of patent leather	100%	..
	4202.32	--With outer surface of plastic sheeting or of textile materials	100%	..
	4202.39	--Other	100%	..
		—Other :		
	4202.91	--With outer surface of leather, of composition leather or of patent leather	100%	..
	4202.92	--With outer surface of plastic sheeting or of textile materials	100%	..
	4202.99	--Other	100%	—
42.03		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.		
	4203.10	—Articles of apparel	100%	..
		— Gloves, mittens and mitts:		
	4203·21	--Specially designed for use in sports	100%	..
	4203·29	--Other	100%	..
	4203·30	— Belts and bandoliers	100%	..
	4203·40	—Other clothing accessories	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
42·04	4204·00	ARTICLES OF LEATHER OR OF COMPOSITION LEATHER, OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER TECHNICAL USES.	100%	..
42·05	4205 00	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER.	100%	..
42·06		ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS.		
	4206·10	-Catgut	100%	..
	4206·90	-Other	100%	..

CHAPTER 43

Furskins and artificial fur; manufactures thereof

NOTES

1. Throughout this Schedule (references to "furskins", other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover:

(*a*) Birdskins or parts of birdskins, with their feathers or down (heading No. 05.05 or 67.01);

(*b*) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1(c) to that Chapter);

(*c*) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);

(*d*) Articles of Chapter 64;

(*e*) Headgear or parts thereof of Chapter 65; or

(*f*) Articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.

5. Throughout this Scheduled the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
43.01		RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING NO. 41·01, 41·02 OR 41·03.		
	4301·10	-Of mink, whole, with or without head, tail or paws	100%	..
	4301·20	-Of rabbit or hare, whole, with or without head, tail or paws	100%	..
	4301 30	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws.	100%	..
	4301·40	-Of beaver, whole, with or without head, tail or paws	100%	..
	4301·50	-Of musk-rat, whole, with or without head, tail or paws	100%	..
	4301 60	-Of fox, whole, with or without head, tail or paws	100%	..
	4301·70	-Of seal, whole, with or without head, tail or paws	100%	..
	4301·80	-Other furskins, whole, with or without head, tail or paws	100%	..
	4301·90	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Stand ard	Preferen-tial Areas
(1)	(2)	(3)	(4)	(5)
43·02		TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING No. 43·03.		
		-Whole skins, with or without head tail or paws, not assembled:		
	4302·11	--Of mink	100%	..
	4302·12	--Of rabbit or hare	100%	..
	4302·13	--Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	100%	..
	4302·19	--Other	100%	..
	4302·20	-Heads, tails, paws and other pieces or cuttings, not assembled	100%	..
	4302·30	-Whole skins and pieces or cuttings thereof, assembled	100%	..
43·03		ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.		
	4303·10	-Articles of apparel and clothing accessories	100%	..
	4303·90	-Other	100%	..
43·04	4304·00	ARTIFICIAL FUR AND ARTICLES THEREOF.	100%	..

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

Wood and articles of wood; wood charcoal

NOTES

1. This Chapter does not cover:

(*a*) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);

(*b*) Bamboos or other plaiting materials of heading No. 14.01;

(*c*) Wood, in chips, in shavings, ground or powdered, of a kind, used primarily in dyeing or in tanning (heading No. 14.04);

(*d*) Activated charcoal (heading No. 38.02);

(*e*) Articles of heading No. 42.02;

(*f*) Goods of Chapter 46;

(*g*) Footwear or parts thereof of Chapter 64;

(*h*) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(*ij*) Goods of heading No. 68 08;

(*k*) Imitation jewellery of heading No. 71.17;

(*l*) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(*m*) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(*n*) Parts of firearms (heading No. 93.05);

(*o*) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(*p*) Articles of Chapter 95 (for example, toys, games, sports requisites);

(*q*) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03; or

(*r*) Articles of Chapter 97 (for example works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings Nos. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. For the purposes of this Chapter and subject to Notes 1(b) and 1(f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
44·01		FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS		
	4401·10	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	60%	..
		-Wood in chips or particles:		
	4401·21	- -Coniferous	60%	..
	4401·22	- -Non-coniferous	60%	..
	4401·30	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	60%	..
44·02	4402·00	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED	60%	..
44·03		WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4403·10	-Treated with paint, stains, creosote or other preservatives	60%	..
	4403·20	-Other, coniferous	60%	..
		-Other, of the following tropical woods:		
	4403·31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	60%	..
	4403·32	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	60%	..
	4403·33	--Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	60%	..
	4403·34	--Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	60%	..
	4403·35	--Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe	60%	..
		-Other :		
	4403·91	-Of oak	60%	..
	4403·92	--Of beech	60%	..
	4403·99	--Other	60%	..
44·04		HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE		
	4404·10	-Coniferous	60%	..
	4404·20	-Non-coniferous	60%	..
44·05	4405·00	WOOD WOOL; WOOD FLOUR	60%	..
44·06		RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD		
	4406·10	-Not impregnated	60%	..
	4406·90	-Other	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
44 07		WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS EXCEEDING 6 MM.		
	4407·10	-Coniferous	60%	..
		-Of the following tropical woods:		
	4407·21	- -Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	60%	..
	4407·22	- -Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore, Iroko, Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe	60%	..
	4407·23	- -Baboen, Mahogany (*Swietenia spp.*), Imbuia and Balsa	60%	..
		-Other:		
	4407·91	- -Of oak	60%	..
	4407·92	- -Of beech	60%	..
	4407·99	- -Other	60%	..
44·08		VENEER SHEETS AND SHEETS FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOOD SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM.		
	4408 10	-Coniferous	60%	..
	4408.20	-Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (*Swietenia spp.*), Palissandre du Bresil and Bois de Rose femelle	60%	..
	4408 90	-Other	60%	...

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
44·09		WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED		
	4409·10	-Coniferous	60%	..
	4409·20	-Non-coniferous	60%	..
44·10		PARTICLE BOARD AND SIMILAR BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES		
	4410·10	-Of wood	60%	..
	4410·90	-Of other ligneous materials	60%	..
44·11		FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES		
		-Fibreboard of a density exceeding 0·8 *g/cm³:*		
	4411·11	--Not mechanically worked or surface covered	100%	..
	4411·19	--Other	100%	..
		-Fibreboard of a density exceeding 0·5 *g/cm³ but not exceeding* 0·8 *g/cm³:*		
	4411·21	--Not mechanically worked or surface covered	100%	..
	4411·29	--Other	100%	..
		-Fibreboard of a density exceeding 0·35 *g/cm³ but not exceeding* 0·5 *g/cm³:*		
	4411·31	--Not mechanically worked or surface covered	100%	..
	4411·39	--Other	100%	..
		-Other:		
	4411·91	--Not mechanically worked or surface covered	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4411·99	--Other	100%	..
44·12		PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD		
		-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
	4412·11	--With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (*swietenia spp.*), Palissandre du Bresil or Bois de Rose femelle	60%	..
	4412·12	--Other, with at least one outer ply of non-coniferous wood	60%	..
	4412·19	--Other	60%	..
		-Other, with at least one outer ply of non-coniferous wood :		
	4412·21	--Containing at least one layer of particle board	60%	..
	4412·29	--Other	60%	..
		-Other :		
	4412·91	--Containing at least one layer of particle board	60%	..
	4412·99	--Other	60%	..
44·13	4413.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	60%	..
44·14	4414·00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	60%	..
44·15		PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD, CABLE-DRUMS OF WOOD, PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD		
	4415·10	-Cases, boxes, crates, drums and similar packings; cable-drums	60%	..
	4415.20	-Pallets, box pallets and other load boards	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
44·16	4416·00	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES.	60%	..
44·17	4417·00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD ; BOOT OR SHOE LASTS AND TREES, OF WOOD	60%	..
44·18		BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS, SHINGLES AND SHAKES		
	4418·10	—Windows, French-windows and their frames	60%	..
	4418·20	—Doors and their frames and thresholds	60%	..
	4418·30	—Parquet panels	60%	..
	4418·40	—Shuttering for concrete constructional work	60%	..
	4418·50	—Shingles and shakes	60%	..
	4418·90	—Other	60%	..
44·19	4419·00	TABLEWARE AND KITCHENWARE, OF WOOD	60%	..
44·20		WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD ; STATUETTES AND OTHER ORNAMENTS, OF WOOD ; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94		
	4420·10	—Statuettes and other ornaments, of wood	60%	..
	4420·90	—Other	60%	..
44·21		OTHER ARTICLES OF WOOD		
	4421·10	—Clothes hangers	60%	..
	4421·90	—Other	60%	..

CHAPTER 45

Cork and articles of cork

NOTE

This Chapter does not cover:

(*a*) Footwear or parts of footwear of Chapter 64;

(*b*) Headgear or parts of headgear of Chapter 65; or

(*c*) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
45·01		NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK ; CRUSHED, GRANULATED OR GROUND CORK		
	4501·10	—Natural cork, raw or simply prepared	60%	..
	4501·90	—Other	60%	..
45·02	4502·00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	60%	..
45·03		ARTICLES OF NATURAL CORK		
	4503·10	—Corks and stoppers	60%	..
	4503·90	—Other	60%	..
45·04		AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK		
	4504·10	—Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	60%	..
	4504·90	—Other	60%	..

CHAPTER 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

NOTES

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

(*a*) Wall coverings of heading No. 48.14;

(*b*) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);

(*c*) Footwear or headgear or parts thereof of Chapter 64 or 65;

(*d*) Vehicles or bodies for vehicles of basketware (Chapter 87); or

(*e*) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
46·01		PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS)		
	4601·10	-Plaits and similar products of plaiting materials, whether or not assembled into strips	60%	

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4601·20	-Mats, matting and screens of vegetable materials	60%	..
		-Other :		
	4601·91	- -Of vegetable material	60%	..
	4601·99	- -Other	60%	..
46·02		BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING NO. 46·01; ARTICLES OF LOOFAH.		
	4602·10	-Of vegetable materials	60%	..
	4602 90	-Other	60%	..

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard

NOTE

For the purposes of heading No. 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C. and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
47·01	4701·00	MECHANICAL WOOD PULP	40%	..
47 02	4702·00	CHEMICAL WOOD PULP, DISSOLVING GRADES	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
47·03		CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES		
		Unbleached:		
	4703·11	--Coniferous	40%	..
	4703·19	--Non-coniferous	40%	..
		-Semi-bleached or bleached:		
	4703·21	--Coniferous	40%	..
	4703·29	--Non-coniferous	40%	..
47·04		CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES.		
		-Unbleached:		
	4704·11	--Coniferous	40%	..
	4704·19	--Non-coniferous	40%	..
		-Semi-bleached or bleached:		
	4704·21	--Coniferous	40%	..
	4704·29	--Non-coniferous	40%	..
47·05	4705·00	SEMI-CHEMICAL WOOD PULP	40%	..
47·06		PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL		
	4706·10	Cotton linters pulp	40%	..
		-Other:		
	4706·91	--Mechanical	40%	..
	4706·92	--Chemical	40%	..
	4706·93	--Semi-chemical	40%	..
47·07		WASTE AND SCRAP OF PAPER OR PAPERBOARD		
	4707·10	-Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	100%	..
	4707·20	-Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4707·30	-Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	100%	..
	4707·90	Other, including unsorted waste and scrap	100%	..

CHAPTER 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

NOTES

1. This Chapter does not cover:

(*a*) Articles of Chapter 30;

(*b*) Stamping foils of heading No. 32.12;

(*c*) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(*d*) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);

(*e*) Sensitised paper or paperboard of headings Nos. 37.01 to 37.04;

(*f*) Paper-reinforced stratified plastic sheeting, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);

(*g*) Articles of heading No. 42.02 (for example, tavel goods);

(*h*) Articles of Chapter 46 (manufactures of plaiting material);

(*ij*) Paper yarn or textile articles of paper yarn (Section XI);

(*k*) Articles of Chapter 64 or Chapter 65;

(l) Abrasive paper or paperboard (heading No. 68.05) or paper or paperboard-backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(*m*) Metal foil backed with paper or paperboard (Section XV);

(n) Articles of heading No. 92.09; or

(*o*) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

2. Subject to the provisions of Note 6, headings Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.

3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g per square metre and not more than 57 g per square metre and having an ash content by weight not exceeding 8%.

4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

(*a*) containing 10% or more of fibres obtained by a mechanical process, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(*b*) containing more than 8% ash, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(*c*) containing more than 3% ash and having a brightness of 60% or more (*); or

(*d*) contaning more than 3% but not more than 8% ash, having a brightness less than 60% (*), and a burst index equal to or less than 2.5 kPa/g/m²; or

(*e*) containing 3% ash or less, having a brightness of 60% or more (*) and a burst index equal to or less than 2.5 kPa/g/m².

For paper or paperboard weighing more than 150 g/m²:

(*a*) coloured throughout the mass; or

(*b*) having a brightness of 60% or more (*), and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

(*) Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognized brightness testing method.

(c) having a brightness of less than 60% (*), a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

6. Paper, paperboard, cellulose wadding and webs of cellulose fibbres answering to a description in two or more of the headings Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

7. Headings Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 15 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the uunfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.

8. For the purposes of heading No. 48.14, the expression "wallpaper and similar wall coverings" applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm. suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (*e.g.*, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the plastic layer being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 48.15.

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No. 48.23 applies, *inter alia* to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

11. Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUBHEADING NOTES

1. For the purposes of subheading Nos. 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheading Nos. 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

(*a*) Having a Mullen burst index of not less than 38 and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(*b*) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1·9	6
70	830	1,790	2·3	7·2
80	965	2,070	2·8	8·3
100	1,230	2,635	3·7	10·6
115	1,425	3,060	4·4	12·3

3. For the purposes of subheading No. 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 20 kgf at 50% relative humidity, at 23°C.

4. For the purposes of subheading No. 4805 30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 15.

5. For the purposes of subheading No. 4810.21, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
48.01	4801.00	NEWSPRINT, IN ROLLS OR SHEETS	60% *plus* Rs. 1,000 per tonne	..
48.02		UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND PUNCH CARD STOCK AND PUNCH TAPE PAPER, IN ROLLS OR SHEETS, OTHER THAN PAPER OF HEADING NO. 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD		
	4802.10	-Hand-made paper and paperboard	100%	..
	4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	100%	..
	4802.30	-Carbonising base paper	100%	..
	4802.40	-Wallpaper base	100%	..
		-Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :		
	4802.51	- -Weighing less than 40 g/m²	100%	..
	4802.52	- -Weighing 40 g/m² or more but not more than 150 g/m²	100%	..
	4802.53	- -Weighing more than 150 g/m²	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4802.60	-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	100%	..
48.03	4803.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36 CM IN UNFOLDED STATE	100%	..
48.04		UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING NO. 48.02 OR 48.03		
		-Kraftliner :		
	4804.11	- -Unbleached	100%	..
	4804.19	- -Other	100%	..
		-Sack kraft paper :		
	4804.21	- -Unbleached	100%	..
	4804.29	- -Other	100%	..
		-Other kraft paper and paperboard weighing 150 g/m² or less :		
	4804.31	- -Unbleached	100%	..
	4804.39	- -Other	100%	..
		-Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m² :		
	4804.41	- -Unbleached	100%	..
	4804.42	- -Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	100%	..
	4804.49	- -Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Other kraft paper and paperboard weighing 225 g/m² or more* :		
	4804.51	- -Unbleached	100%	..
	4804.52	- -Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	100%	..
	4804.59	- -Other	100%	..
48.05		OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS.		
	4805.10	-Semi-chemical fluting paper (corrugating medium)	100%	..
		-*Multiply paper and paperboard* :		
	4805.21	- -Each layer bleached	100%	..
	4805.22	- -With only one outer layer bleached	100%	..
	4805.23	- -Having three or more layers, of which only the two outer layers are bleached	100%	..
	4805.29	- -Other	100%	..
	4805.30	-Sulphite wrapping paper	100%	..
	4805.40	-Filter paper and paperboard	100%	..
	4805.50	-Felt paper and paperboard	100%	..
	4805.60	-Other paper and paperboard, weighing 150 g/m² or less	100%	..
	4805.70	-Other paper and paperboard, weighing more than 150 g/m² but less than 225 g/m²	100%	..
	4805.80	-Other paper and paperboard, weighing 225 g/m² or more	100%	..
48.06		VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS		
	4806.10	-Vegetable parchment	100%	..
	4806.20	-Greaseproof papers	100%	..
	4806.30	-Tracing papers	100%	..
	4806.40	-Glassine and other glazed transparent or translucent papers	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
48.07		COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS		
	4807.10	-Paper and paperboard, laminated internally with bitumen, tar or asphalt	100%	..
		-Other :		
	4807.91	- -Straw paper and paperboard, whether or not covered with paper other than straw paper	100%	..
	4807.99	- -Other	100%	
48.08		PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING NO. 48.03 OR 48.18.		
	4808.10	-Corrugated paper and paperboard, whether or not perforated	100%	
	4808.20	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated	100%	.
	4808.30	-Other kraft paper, creped or crinkled, whether or not embossed or perforated	100%	.
	4808.90	-Other	100%	.
48.09		CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36 CM IN UNFOLDED STATE		
	4809.10	-Carbon or similar copying papers	100%	..
	4809.20	-Self-copy paper	100%	.
	4809.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
48.10		PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS		
		-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :		
	4810.11	--Weighing not more than 150 g/m²	100%	..
	4810.12	--Weighing more than 150 g/m²	100%	..
		-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process :		
	4810.21	- -Light-weight coated paper	100%	..
	4810.29	- -Other	100%	..
		-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :		
	4810.31	- -Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less	100%	..
	4810.32	- -Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²	100%	..
	4810.39	- -Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Other paper and paperboard :		
	4810·91	- -Multi-ply	100%	..
	4810·99	- -Other	100%	..
48.11		PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS, OTHER THAN GOODS OF HEADING NO. 48.03, 48.09, 48.10 OR 48.18		
	4811.10	-Tarred, bituminised or asphalted paper and paperboard	100%	..
		-Gummed or adhesive paper and paperboard :		
	4811.21	- -Self-adhesive	100%	..
	4811.29	- -Other	100%	..
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
	4811.31	-Bleached, weighing more than 150 g/m^2	100%	..
	4811.39	-Other	100%	..
	4811.40	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	100%	..
	4811.90	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	100%	..
48.12	4812.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	100%	..
48.13		CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES		
	4813.10	-In the form of booklets or tubes	100%	..
	4813.20	-In rolls of a width not exceeding 5 cm	100%	..
	4813.90	-Other	100%	..
48.14		WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER		
	4814.10	-"Ingrain" paper	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4814.20	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	100%	..
	4814.30	-Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	100%	..
	4814.90	-Other	100%	..
48.15	4815.00	-FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE	100%	
48.16		CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING NO. 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES		
	4816.10	-Carbon or similar copying papers	100%	..
	4816.20	-Self-copy paper	100%	..
	4816.30	-Duplicator stencils	100%	..
	4816.90	-Other	100%	..
48.17		ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY		
	4817.10	-Envelopes	100%	..
	4817.20	-Letter cards, plain postcards and correspondence cards	100%	..
	4817.30	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
48.18		TOILET PAPER, HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		
	4818.10	-Toilet paper	100%	..
	4818.20	-Handkerchiefs, cleansing or facial tissues and towels	100%	..
	4818.30	-Tablecloths and serviettes	100%	..
	4818.40	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	100%	..
	4818.50	-Articles of apparel and clothing accessories	100%	..
	4818.90	-Other	100%	..
48.19		CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE		
	4819.10	-Cartons, boxes and cases, of corrugated paper or paperboard	100%	..
	4819.20	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	100%	..
	4819.30	-Sacks and bags, having a base of a width of 40 cm or more	100%	..
	4819.40	-Other sacks and bags, including cones	100%	..
	4819.50	-Other packing containers, including record sleeves	100%	..
	4819.60	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
48.20		REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD		
	4820·10	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	100%	..
	4820·20	-Exercise books	100%	..
	4820·30	-Binders, folders and file covers	100%	..
	4820·40	-Manifold business forms and interleaved carbon sets	100%	...
	4820·50	-Albums for samples or for collections	100%	..
	4820·90	-Other	100%	..
48.21		PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED		
	4821·10	-Printed	100%	..
	4821·90	-Other	100%	..
48.22		BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)		
	4822·10	-Of a kind used for winding textile yarn	100%	
	4822·90	-Other	100%	..
48·23		OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		

Heading No.	Sub-heading No.	Description of articles	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		- *Gummed or adhesive paper, in strips or rolls :*		
	4823·11	- - Self-adhesive	100%	..
	4823·19	- - Other	100%	..
	4823·20	- Filter paper and paperboard	100%	..
	4823·30	- Cards, not punched, for punch card machines, whether or not in strips	100%	..
	4823·40	- Rolls, sheets and dials, printed for self-recording apparatus	100%	..
		- *Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :*		
	4823·51	- - Printed, embossed or perforated .	100%	..
	4823·59	- - Other	100%	..
	4823·60	- Trays, dishes, plates, cups and the like, of paper or paperboard	100%	..
	4823·70	- Moulded or pressed articles of paper pulp	100%	..
	4823·90	- Other	100%	..

CHAPTER 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

NOTES

1. This Chapter does not cover.

(*a*) Photographic negatives or positives on transparent bases (Chapter 37);

(*b*) Maps, plans or globes, in relief, whether or not printed (heading No. 90.23);

(*c*) Playing cards or other goods of Chapter 95; or

(*d*) Original engravings, prints or lithographs (heading No. 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 97.04 antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 49.01, whether or not containing advertising material.

4. Heading No. 49.01 also covers:

(*a*) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(*b*) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(*c*) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover **publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.**

6. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
49.01		PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS.		
	4901.10	- In single sheets, whether or not folded	Free	..
		- *Other* :		
	4901.91	- - Dictionaries and encyclopaedias, and serial instalments thereof	Free	..
	4901.99	- - Other	Free	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
49.02		NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL		
	4902.10	- Appearing at least four times a week	Free	.
	4902.90	- Other	Free	..
49.03	4903.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	Free	..
49.04	4904.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	Free	..
49.05		MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED		
	4905.10	- Globes	Free	..
		- *Other* :		
	4905.91	- - In book-form	Free	..
	4905.99	- - Other	Free	.
49.06	4906.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	Free	..
49.07	4907.00	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED; STAMP-IMPRESSED PAPER; CHEQUE FORMS: BANK-NOTES, STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE	100%	.
49.08		TRANSFERS (DECALCOMANIAS)		
	4908.10	- Transfers (decalcomanias), vitrifiable	100%	
	4908.90	- Other	100%	.

Heading No.	Sub-heading No	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
49 09	4909 00	PRINTED OR ILLUSTRATED POSTCARDS, PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	100%	..
49.10	4910.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	100%	..
49.11		OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS		
	4911.10	-Trade advertising material, commercial catalogues and the like	100%	.
		-Other :		
	4911.91	- - Pictures, designs and photographs.	100%	..
	4911.99	- - Other	100%	

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover:

(*a*) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);

(*b*) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);

(*c*) Cotton linters or other vegetable materials of Chapter 14,

(*d*) Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;

(*e*) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);

(*f*) Sensitised textiles of headings Nos. 37.01 to 37.04;

(*g*) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(*h*) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(*ij*) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(*k*) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;

(*l*) Articles of textile materials of heading No. 42.01 or 42.02;

(*m*) Products or articles of Chapter 48 (for example, cellulose wadding);

(*n*) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(*o*) Hair-nets or other headgear or parts thereof of Chapter 65;

(*p*) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).

2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

(B) For the purposes of the above rule :

(a) Gimped horsehair yarn (heading No. 51.10) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining *first* the Chapter and *then* the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions :

(*a*) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(*b*) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(*c*) Silk worm gut of heading No. 50.06, and monofilaments of Chapter 54;

(*d*) Metallized yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(*e*) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06.

4. (*A*) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn [single, multiple (folded) or cabled] put up:

(*a*) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(*i*) 85 g in the case of silk, waste silk or man-made filament yarn; or

(*ii*) 125 g in other cases;

(*b*) In balls, hanks or skeins of a weight not exceeding:

(*i*) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(*ii*) 125 g in the case of all other yarns of less than 2,000 decitex; or

(*iii*) 500 g in other cases;

(*c*) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

(*i*) 85 g in the case of silk, waste silk or man-made filament yarn; or

(*ii*) 125 g in other cases.

(*B*) Exceptions :

(*a*) Single yarn of any textile material, except :

(*i*) Single yarn of wool or fine animal hair, unbleached; and

(*ii*) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(*b*) Multiple (folded) or cabled yarn, unbleached:

(*i*) Of silk or waste silk, however put up; or

(*ii*) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material:

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

(b) Dressed; and

(c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN|tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters.....	60 cN\|tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.. 53	cN\|tex
Single, multiple (folded) or cabled yarn of viscose rayon... 27	cN\|tex

7. For the purposes of this Section, the expression "made up" means:

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares; blankets);

(c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(d) Cut to size and having undergone a process of drawn thread work;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(f) Knitted or crocheted to shape, presented in the form of a number of items in the length.

8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

SUBHEADING NOTES

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(*a*) ELASTOMERIC YARN

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(*b*) UNBLEACHED YARN

Yarn which :

(*i*) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(*ii*) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(*c*) BLEACHED YARN

Yarn which:

(*i*) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(*ii*) consists of a mixture of unbleached and bleached fibres; or

(*iii*) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(*d*) COLOURED (DYED OR PRINTED) YARN

Yarn which :

(*i*) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(*ii*) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(*iii*) is obtained from slivers or rovings which have been printed; or

(*iv*) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(*e*) UNBLEACHED WOVEN FABRIC

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(*f*) BLEACHED WOVEN FABRIC

Woven fabric which :

(*i*) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(*ii*) consists of bleached yarn; or

(*iii*) consists of unbleached and bleached yarn.

(*g*) DYED WOVEN FABRIC

Woven fabric which:

(*i*) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(*ii*) consists of coloured yarn of a single uniform colour.

(*h*) WOVEN FABRIC OF YARNS OF DIFFERENT COLOURS

Woven fabric (other than printed woven fabric) which:

(*i*) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(*ii*) consists of unbleached or bleached yarn and coloured yarn; or

(*iii*) consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration.)

(*ij*) PRINTED WOVEN FABRIC

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

(*k*) PLAIN WEAVE

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternatively over and under successive yarns of the weft.

2. (*A*) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 consisting of the same textile materials

(*B*) For the application of this rule :

(*a*) where appropriate, only the part which determines, the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading No. 58.10 only the ground fabrics shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

CHAPTER 50

Silk

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
50.01	5001.00	SILK-WORM COCOONS SUITABLE FOR REELING	50% *plus* Rs. 8.80 per kg.	..
50.02	5002.00	RAW SILK (NOT THROWN)	30%	..
50.03		SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK).		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5003.10	-Not carded or combed	50% *plus* Rs. 8.80 per kg.	..
	5003.90	-Other	50% *plus* Rs. 8.80 per kg.	..
50.04	5004.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	50% *plus* Rs. 8.80 per kg.	..
50.05	5005.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	50% *plus* Rs. 8.80 per kg.	..
50.06	5006.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT	100% *plus* Rs. 8.80 per kg.	..
50.07		WOVEN FABRICS OF SILK OR OF SILK WASTE		
	5007.10	-Fabrics of noil silk	100% *plus* Rs. 18.70 per kg.	..
	5007.20	-Other fabrics, containing 85 per cent. or more by weight of silk or of silk waste other than noil silk	100% *plus* Rs. 18.70 per kg.	..
	5007.90	-Other fabrics	100%	..

CHAPTER 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

NOTE

Throughout this Schedule:

(*a*) "Wool" means the natural fibre grown by sheep or lambs;

(*b*) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(*c*) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horsehair (heading No. 05.03).

Heading No	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
51.01		WOOL, NOT CARDED OR COMBED		
		-Greasy, including fleece-washed wool :		
	5101.11	- -Shorn wool	100% *plus* Rs. 10 per kg.	
	5101.19	- -Other	100% *plus* Rs. 10 per kg	
		-Degreased, not carbonised :		
	5101.21	- -Shorn wool	100% *plus* Rs. 10 per kg.	
	5101.29	- -Other	100% *plus* Rs. 10 per kg.	
	5101.30	-Carbonised	100% *plus* Rs. 10 per kg.	
51.02		FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED		
	5102.10	-Fine animal hair	60%	
	5102.20	-Coarse animal hair	60%	
51.03		WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK		
	5103.10	-Noils of wool or of fine animal hair	60%	
	5103.20	-Other waste of wool or of fine animal hair	60%	
	5103.30	-Waste of coarse animal hair	60%	
51.04	5104.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	60%	
51.05		WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)		
	5105.10	-Carded wool	60%	
		-Wool tops and other combed wool :		
	5105.21	- -Combed wool in fragments	100% *plus* Rs. 10 per kg.	

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
	5105.29	--Other	100% *plus* Rs. 10 per kg.	..
	5105.30	-Fine animal hair, carded or combed	60%	..
	5105.40	-Coarse animal hair, carded or combed	60%	..
51.06		YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE		
	5106.10	-Containing 85 per cent. or more by weight of wool	60%	..
	5106.20	-Containing less than 85 per cent. by weight of wool	60%	..
51.07		YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE		
	5107.10	-Containing 85 per cent. or more by weight of wool	60%	..
	5107.20	-Containing less than 85 per cent. by weight of wool	60%	..
51.08		YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE		
	5108.10	-Carded	60%	..
	5108.20	-Combed	60%	..
51.09		YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE		
	5109.10	-Containing 85 per cent. or more by weight of wool or of fine animal hair	60%	..
	5109.90	-Other	60%	..
51.10	5110.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	60%	..
51.11		WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR		
		-Containing 85 per cent. or more by weight of wool or fine animal hair :		
	5111.11	--Of a weight not exceeding 300 g/m²	100%	..
	5111.19	--Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5111.20	-Other, mixed mainly or solely with man-made filaments	100%	..
	5111.30	-Other, mixed mainly or solely with man-made staple fibres	100%	.
	5111.90	-Other	100%	..
51.12		WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR		
		-Containing 85 per cent or more by weight of wool or fine animal hair :		
	5112.11	- -Of a weight not exceeding 200 g/m²	100%	..
	5112.19	- -Other	100%	.
	5112.20	-Other, mixed mainly or solely with man-made filaments	100%	.
	5112.30	-Other, mixed mainly or solely with man-made staple fibres	100%	..
	5112.90	-Other	100%	.
51.13	5113.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	100%	.

CHAPTER 52

Cotton

SUBHEADING NOTE

For the purposes of subheadings Nos. 5209.42 and 5211.42 the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
52.01	5201.00	COTTON, NOT CARDED OR COMBED	40%	..
52.02		COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
	5202.10	-Yarn waste (including thread waste)	40%	..

Heading No	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
		-Other :		
	5202.91	- -Garnetted stock	40%	..
	5202.99	- -Other	40%	..
52.03	5203.00	COTTON, CARDED OR COMBED	40%	..
52.04		COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE		
		-Not put up for retail sale :		
	5204.11	- -Containing 85% or more by weight of cotton	60%	..
	5204.19	- -Other	60%	..
	5204.20	-Put up for retail sale	60%	..
52.05		COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		
		-Single yarn, of uncombed fibres :		
	5205.11	- -Measuring 714.29 decitex or more (not exceeding 14 metric number)	60%	..
	5205.12	- -Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	60%	..
	5205.13	- -Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	60%	..
	5205.14	- -Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number	60%	..
	5205.15	- -Measuring less than 125 decitex (exceeding 80 metric number)	60%	..
		-Single yarn, of combed fibres :		
	5205.21	- -Measuring 714.29 decitex or more (not exceeding 14 metric number)	60%	..
	5205.22	- -Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
	5205.23	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	60%	..
	5205.24	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	60%	..
	5205.25	--Measuring less than 125 decitex (exceeding 80 metric number)	60%	..
		-*Multiple (folded) or cabled yarn, of uncombed fibres* :		
	5205.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	60%	..
	5205·32	--Measuring per single yarn less than 714·29 decitex but not less than 232·56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	60%	..
	5205·33	--Measuring per single yarn less than 232·56 decitex but not less than 192·31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	60%	..
	5205·34	--Measuring per single yarn less than 192·31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	60%	..
	5205·35	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	60%	..
		-*Multiple (folded) or cabled yarn, of combed fibres* :		
	5205·41	--Measuring per single yarn 714·29 decitex or more (not exceeding 14 metric number per single yarn)	60%	..
	5205·42	--Measuring per single yarn less than 714·29 decitex but not less than 232·56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	60%	.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5205·43	- -Measuring per single yarn less than 232·56 decitex but not less than 192·31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	60%	..
	5205·44	- -Measuring per single yarn less than 192·31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	60%	..
	5205·45	- -Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	60%	..
52·06		COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.		
		-Single yarn, of uncombed fibres :		
	5206·11	- -Measuring 714.29 decitex or more (not exceeding 14 metric number)	60%	..
	5206·12	- -Measuring less than 714·29 decitex but not less than 232·56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	60%	..
	5206·13	- -Measuring less than 232·56 decitex but not less than 192·31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	60%	..
	5206·14	- -Measuring less than 192·31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	60%	..
	5206·15	- -Measuring less than 125 decitex (exceeding 80 metric number)	60%	..
		-Single yarn, of combed fibres :		
	5206·21	- -Measuring 714·29 decitex or more (not exceeding 14 metric number)	60%	..
	5206.22	- -Measuring less than 714·29 decitex but not less than 232·56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5206·23	- -Measuring less than 232·56 decitex but not less than 192·31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	60%	..
	5206·24	- -Measuring less than 192·31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	60%	—
	5206·25	- -Measuring less than 125 decitex (exceeding 80 metric number)	60%	..
		-*Multiple (folded) or cabled yarn, of uncombed fibres* :		
	5206·31	- -Measuring per single yarn 714·29 decitex or more (not exceeding 14 metric number per single yarn)	60%	..
	5206·32	- -Measuring per single yarn less than 714·29 decitex but not less than 232·56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	60%	..
	5206·33	- -Measuring per single yarn less than 232·56 decitex but not less than 192·31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	60%	..
	5206·34	- -Measuring per single yarn less than 192·31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	60%	..
	5206·35	- -Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	60%	..
		-*Multiple (folded) or cabled yarn, of combed fibres* :		
	5206·41	- -Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	60%	..
	5206·42	- -Measuring per single yarn less than 714·29 decitex but not less than 232·56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5206·43	- -Measuring per single yarn less than 232·56 decitex but not less than 192·31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	60%	..
	5206·44	- -Measuring per single yarn less than 192·31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	60%	..
	5206·45	- -Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	60%	..
52·07		COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE		
	5207·10	-Containing 85% or more by weight of cotton	60%	..
	5207·90	-Other	60%	..
52·08		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m²		
		-Unbleached :		
	5208·11	- -Plain weave, weighing not more than 100 g/m²	100%	..
	5208·12	- -Plain weave, weighing more than 100 g/m²	100%	..
	5208·13	- -3-thread or 4-thread twill, including cross twill	100%	..
	5208·19	- -Other fabrics	100%	..
		-Bleached :		
	5208·21	- -Plain weave, weighing not more than 100 g/m²	100%	..
	5208·22	- -Plain weave, weighing more than 100 g/m²	100%	..
	5208·23	- -3-thread or 4-thread twill, including cross twill	100%	..
	5208·29	- -Other fabrics	100%	..
		-Dyed :		
	5208·31	- -Plain weave, weighing not more than 100 g/m²	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5208·32	- -Plain weave, weighing more than 100 g/m²	100%	..
	5208·33	- -3-thread or 4-thread twill, including cross twill	100%	..
	5208·39	- -Other fabrics	100%	..
		-Of yarns of different colours :		
	5208·41	- -Plain weave, weighing not more than 100 g/m²	100%	..
	5208·42	- -Plain weave, weighing more than 100 g/m²	100%	..
	5208·43	- -3-thread or 4-thread twill, including cross twill	100%	..
	5208·49	- -Other fabrics	100%	..
		-Printed :		
	5208·51	- -Plain weave, weighing not more than 100 g/m²	100%	..
	5208·52	- -Plain weave, weighing more than 100 g/m²	100%	..
	5208·53	--3-thread or 4-thread twill, including cross twill	100%	..
	5208·59	- -Other fabrics	100%	..
52·09		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m²		
		-Unbleached :		
	5209·11	- -Plain weave	100%	..
	5209·12	- -3-thread or 4-thread twill, including cross twill	100%	..
	5209·19	--Other fabrics	100%	..
		-Bleached :		
	5209·21	- -Plain weave	100%	..
	5209·22	- -3-thread or 4-thread twill, including cross twill	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5209·29	- -Other fabrics	100%	..
		-Dyed :		
	5209·31	- -Plain weave	100%	..
	5209·32	- -3-thread or 4-thread twill, including cross twill	100%	..
	5209·39	- -Other fabrics	100%	..
		-Of yarns of different colours :		
	5209·41	- -Plain weave	100%	..
	5209·42	- -Denim	100%	..
	5209·43	- -Other fabrics of 3-thread or 4-thread twill, including cross twill	100%	..
	5209·49	- -Other fabrics	100%	..
		-Printed :		
	5209·51	- -Plain weave	100%	..
	5209·52	- -3-thread or 4-thread twill, including cross twill	100%	.
	5209·59	- -Other fabrics	100%	...
52·10		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m²		
		-Unbleached :		
	5210·11	- -Plain weave	100%	..
	5210·12	- -3-thread or 4-thread twill, including cross twill	100%	..
	5210·19	- -Other fabrics	100%	..
		-Bleached :		
	5210·21	- -Plain weave	100%	..
	5210·22	- -3-thread or 4-thread twill, including cross twill	100%	..
	5210·29	- -Other fabrics	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Dyed :		
	5210·31	- -Plain weave	100%	..
	5210·32	- -3-thread or 4-thread twill, including cross twill	100%	..
	5210·39	- -Other fabrics]	100%	..
		-Of yarns of different colours :		
	5210·41	- -Plain weave	100%	..
	5210·42	- -3-thread or 4-thread twill, including cross twill	100%	..
	5210·49	- -Other fabrics	100%	..
		-Printed :		
	5210·51	- -Plain weave]	100%	..
	5210·52	- -3-thread or 4-thread twill, including cross twill	100%	..
	5210·59	- -Other fabrics	100%	..
52·11		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 g/m²		
		-Unbleached :		
	5211·11	- -Plain weave	100%	..
	5211·12	- -3-thread or 4-thread twill, including cross twill	100%	..
	5211·19	- -Other fabrics	100%	..
		-Bleached :		
	5211·21	- -Plain weave]	100%	..
	5211·22	- -3-thread or 4-thread twill, including cross twill	100%	..
	5211·29	- -Other fabrics	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Dyed :		
	5211·31	- -Plain weave	100%	..
	5211·32	- -3-thread or 4-thread twill, including cross twill	100%	..
	5211·39	- -Other fabrics	100%	..
		-Of yarns of different colours :		
	5211·41	- -Plain weave	100%	..
	5211·42	- -Denim	100%	..
	5211·43	- -Other fabrics of 3-thread or 4-thread twill, including cross twill	100%	..
	5211·49	- -Other fabrics	100%	..
		-Printed :		
	5211·51	- -Plain weave	100%	..
	5211·52	- -3-thread or 4-thread twill, including cross twill	100%	..
	5211·59	- -Other fabrics	100%	..
52·12		OTHER WOVEN FABRICS OF COTTON		
		-Weighing not more than 200 g/m^2		
	5212·11	- -Unbleached	100%	..
	5212·12	- -Bleached	100%	..
	5212·13	- -Dyed	100%	..
	5212·14	- -Of yarns of different colours	100%	..
	5212·15	- -Printed	100%	..
		-Weighing more than 200 g/m^2 :		
	5212·21	- -Unbleached	100%	..
	5212·22	- -Bleached	100%	..
	5212·23	- -Dyed	100%	..
	5212·24	- -Of yarns of different colours	100%	..
	5212·25	- -Printed	100%	..

CHAPTER 53

Other vegetable textile fibres ; paper yarn and woven fabrics of paper yarn

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
53·01		FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
	5301·10	-Flax, raw or retted	40%	..
		-Flax, broken, scutched, hackled or otherwise processed, but not spun:		
	5301·21	- -Broken or scutched	40%	..
	5301·29	- -Other	40%	..
	5301·30	-Flax tow and waste	40%	..
53·02		TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)		
	5302·10	-True hemp, raw or retted	40%	..
	5302·90	-Other	40%	..
53·03		JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
	5303·10	-Jute and other textile bast fibres, raw or retted	40%	..
	5303·90	-Other	40%	..
53·04		SISAL AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
	5304·10	-Sisal and other textile fibres of the genus *Agave*, raw	40%	..
	5304·90	-Other	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
53·05		COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
		-Of coconut (coir):		
	5305·11	- -Raw	40%	..
	5305·19	- -Other	40%	..
		-Of abaca:		
	5305·21	- -Raw	40%	..
	5305·29	- -Other	40%	..
		-Other:		
	5305·91	- -Raw	40%	..
	5305·99	- -Other	40%	..
53·06		FLAX YARN		
	5306·10	-Single	60%	..
	5306·20	-Multiple (folded) or cabled	60%	..
53·07		YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING No. 53·03		
	5307·10	-Single	60%	..
	5307·20	-Multiple (folded) or cabled	60%	..
53·08		YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN		
	5308·10	-Coir yarn	60%	..
	5308·20	-True hemp yarn	60%	..
	5308·30	-Paper yarn	60%	..
	5308·90	-Other	60%	..
53·09		WOVEN FABRICS OF FLAX		
		-Containing 85% or more by weight of flax :	100%	..
	5309 11	- -Unbleached or bleached	100%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5309.19	- -Other	100%	..
		-Containing less than 85% by weight of flax :		
	5309.21	- -Unbleached or bleached	100%	..
	5309.29	- -Other	100%	..
53.10		WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING No. 53.03		
	5310.10	-Unbleached	100%	..
	5310.90	-Other	100%	..
53.11	5311.00	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	100%	..

CHAPTER 54

Man-made filaments

NOTES

1 Throughout this Schedule, the term "man-made fibres" mean, staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(*a*) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(*b*) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial" used in relation to fibres, mean: synthetic: fibres as defined at (*a*); artificial: fibres as defined at (*b*).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings Nos. 54.02 and 54.03 do not apply to synthetic or artificial filmament tow of Chapter 55.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
54.01		SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE		
	5401.10	-Of synthetic filaments	200% *plus* Rs. 30/- per Kg.	
	5401.20	-Of artificial filaments	200% *plus* Rs. 30/- per Kg.	
54.02		SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX		
	5402.10	-High tenacity yarn of nylon or other polyamides	200% *plus* Rs. 30/- per Kg.	
	5402.20	-High tenacity yarn of polyesters	200% *plus* Rs. 30/- per Kg.	
		-Textured yarn :		
	5402.31	- -Of nylon or other polyamides, measuring per single yarn not more than 50 tex	200% *plus* Rs. 30/- per Kg.	
	5402.32	- -Of nylon or other polyamides, measuring per single yarn more than 50 tex	200% *plus* Rs. 30/- per Kg.	
	5402.33	- -Of polyesters	200% *plus* Rs. 30/- per Kg.	
	5402.39	- -Other	200% *plus* Rs. 30/- per Kg.	
		-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :		
	5402.41	- -Of nylon or other polyamides	200% *plus* Rs. 30/- per Kg.	
	5402.42	- -Of polyesters, partially oriented	200% *plus* Rs. 30/- per Kg.	

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5402.43	- -Of polyesters, other	200% *plus* Rs. 30/- per Kg.	..
	5402.49	- -Other	200% *plus* Rs. 30/- per Kg.	..
		-Other yarn, single, with a twist exceeding 50 turns per metre :		
	5402.51	- -Of nylon or other polyamides	200% *plus* Rs. 30/- per Kg.	..
	5402.52	- -Of polyesters	200% *plus* Rs. 30/- per Kg.	..
	5402.59	- -Other	200% *plus* Rs. 30/- per Kg.	..
		-Other yarn, multiple (folded) or cabled :		
	5402.61	- -Of nylon or other polyamides	200% *plus* Rs. 30/- per Kg.	..
	5402.62	- -Of polyesters	200% *plus* Rs. 30/- per Kg.	..
	5402.69	- -Other	200% *plus* Rs. 30/- per Kg.	..
54.03		ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX		
	5403.10	-High tenacity yarn of viscose rayon	200% *plus* Rs. 30/- per Kg.	..
	5403.20	-Textured yarn	200% *plus* Rs. 30/- per Kg.	..
		-Other yarn, single :		
	5403.31	- -Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	200% *plus* Rs. 30/- per Kg.	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5403.32	- -Of viscose rayon, with a twist exceeding 120 turns per metre	200% *plus* Rs. 30/- per kg.	..
	5403.33	- -Of cellulose acetate	200% *plus* Rs. 30/- per kg.	..
	5403.39	- -Other	200% *plus* Rs. 30/- per kg.	..
		-*Other yarn, multiple (folded) or cabled* :		
	5403.41	- -Of viscose rayon	200% *plus* Rs. 30/- per kg.	..
	5403.42	- -Of cellulose acetate	200% *plus* Rs. 30/- per kg.	..
	5403.49	- -Other	200% *plus* Rs. 30/- per kg.	..
54.04		SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM		
	5404.10	-Monofilament	200% *plus* Rs. 30/- per kg.	..
	5404.90	-Other	200% *plus* Rs. 30/- per kg.	..
54.05	5405.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	200% *plus* Rs. 30/- per kg.	..
54.06		MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5406·10	-Synthetic filament yarn	200% *plus* Rs. 30/- per kg.	..
	5406·20	-Artificial filament yarn	200% *plus* Rs. 30/- per kg.	..
54·07		WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING NO. 54·04		
	5407·10	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	100%	..
	5407·20	-Woven fabrics obtained from strip or the like	100%	..
	5407·30	-Fabrics specified in Note 9 to Section XI	100%	..
		-Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:		
	5407·41	- -Unbleached or bleached	100%	..
	5407·42	- -Dyed	100%	..
	5407·43	- -Of yarns of different colours	100%	..
	5407·44	- -Printed	100%	..
		-Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :		
	5407·51	- -Unbleached or bleached	100%	..
	5407·52	- -Dyed	100%	..
	5407 53	- -Of yarns of different colours	100%	..
	5407·54	- -Printed	100%	..
	5407·60	-Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	100%	..
		-Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
	5407·71	- -Unbleached or bleached	100%	..
	5407·72	- -Dyed	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5407·73	- -Of yarns of different colours	100%	..
	5407·74	- -Printed	100%	..
		-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :		
	5407·81	- -Unbleached or bleached	100%	..
	5407·82	- -Dyed	100%	..
	5407·83	- -Of yarns of different colours	100%	..
	5407·84	- -Printed	100%	..
		-Other woven fabrics :		
	5407·91	- -Unbleached or bleached	100%	..
	5407·92	- -Dyed	100%	..
	5407·93	- -Of yarns of different colours	100%	..
	5407·94	- -Printed	100%	..
54·08		WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING NO. 54·05		
	5408·10	-Woven fabrics obtained from high tenacity yarn, of viscose rayon	100%	..
		-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :		
	5408·21	- -Unbleached or bleached	100%	..
	5408·22	- -Dyed	100%	..
	5408·23	- -Of yarns of different colours	100%	..
	5408·24	- -Printed	100%	..
		-Other woven fabrics :		
	5408·31	- -Unbleached or bleached	100%	..
	5408·32	- -Dyed	100%	..
	5408·33	- -Of yarns of different colours	100%	..
	5408·34	- -Printed	100%	..

CHAPTER 55

Man-made staple fibres

NOTE

Headings Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(*a*) Length of tow exceeding 2 m;

(b) Twist less than 5 turns per metre;

(c) Measuring per filament less than 67 decitex;

(d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

(e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2m is to be classified in heading No. 55.03 or 55.04.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
55·01		SYNTHETIC FILAMENT TOW		
	5501·10	-Of nylon or other polyamides	150% *plus* Rs. 30/- per kg.	.
	5501·20	-Of polyesters	150% *plus* Rs. 30/- per kg.	..
	5501·30	-Acrylic or modacrylic	150% *plus* Rs. 30/- per kg.	..
	5501·90	-Other	150%. *plus* Rs. 30/- Per kg.	..
55·02	5502·00	ARTIFICIAL FILAMENT TOW	150% *plus* Rs. 30/- per kg.	..
55·03		SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
	5503·10	-Of nylon or other polyamides	150% *plus* Rs 30/- per kg.	..
	5503·20	-Of polyesters	150% *plus* Rs 30/- per kg,	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5503·30	-Acrylic or modacrylic	150% *plus* Rs 30/- per kg.	..
	5503·40	-Of polypropylene	150% *plus* Rs. 30/- per kg.	..
	5503·90	-Other	150% *plus* Rs. 30/- per kg.	..
55·04		ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
	5504·10	-Of viscose	150% *plus* Rs. 30/- per kg.	..
	5504·90	-Other	150% *plus* Rs. 30/- per kg.	..
55·05		WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES		
	5505 10	-Of synthetic fibres	150% *plus* Rs. 30/- per kg.	..
	5505·20	-Of artificial fibres	150% *plus* Rs. 30/- per kg.	..
55·06		SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
	5506·10	-Of nylon or other polyamides	150% *plus* Rs. 30/- per kg.	..
	5506 20	-Of polyesters	150% *plus* Rs. 30/- per kg.	..
	5506·30	-Acrylic or modacrylic	150% *plus* Rs. 30/- per kg.	..
	5506·90	-Other	150% *plus* Rs. 30/- per kg.	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
55·07	5507·00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	150% *plus* Rs. 30/- per kg.	..
55 08		SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE		
	5508·10	-Of synthetic staple fibres	100% *plus* Rs. 30/- per kg.	..
	5508·20	-Of artificial staple fibres	100% *plus* Rs. 30/- per kg.	.
55·09		YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
		-Containing 85% or more by weight of staple fibres of nylon or other polyamides :		
	5509·11	- -Single yarn	100% *plus* Rs. 30/- per kg.	..
	5509·12	- -Multiple (folded) or cabled yarn	100% *plus* Rs. 30/- per kg.	.
		-Containing 85% or more by weight of polyester staple fibres :		
	5509 21	- -Single yarn	100% *plus* Rs. 30/- per kg.	..
	5509·22	- -Multiple (folded) or cabled yarn	100% *plus* Rs. 30/- per kg.	.
		-Containing 85% or more by weight of acrylic or modacrylic staple fibres :		
	5509·31	- -Single yarn	100% *plus* Rs. 30/- per kg.	..
	5509 32	- -Multiple (folded) or cabled yarn	100% *plus* Rs. 30/- per kg.	.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
		-Other yarn, containing 85% or more by weight of synthetic staple fibres :		
	5509 41	- -Single yarn	100% *plus* Rs. 30/- per kg.	..
	5509 42	- -Multiple (folded) or cabled yarn	100% *plus* Rs. 30/- per kg.	..
		-Other yarn, of polyester staple fibres :		
	5509 51	- -Mixed mainly or solely with artificial staple fibres	100% *plus* Rs. 30/- per kg.	..
	5509·52	- -Mixed mainly or solely with wool or fine animal hair	100% *plus* Rs. 30/- per kg.	..
	5509·53	- -Mixed mainly or solely with cotton	100% *plus* Rs. 30/- per kg.	..
	5509·59	- -Other	100% *plus* Rs. 30/- per kg.	.
		-Other yarn, of acrylic or modacrylic staple fibres :		
	5509·61	- -Mixed mainly or solely with wool or fine animal hair	100% *plus* Rs. 30/- per kg.	..
	5509·62	- -Mixed mainly or solely with cotton	100% *plus* Rs. 30/- per kg.	..
	5509·69	- -Other	100% *plus* Rs. 30/- per kg.	..
		-Other yarn :		
	5509·91	- -Mixed mainly or solely with wool or fine animal hair	100% *plus* Rs. 30/- per kg.	..
	5509·92	- -Mixed mainly or solely with cotton	100% *plus* Rs 30/- per kg.	..
	5509·99	- -Other	100% *plus* Rs 30/- per kg.	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
55·10		YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
		---Containing 85% or more by weight of artificial staple fibres :		
	5510·11	- -Single yarn	100% *plus* Rs. 30 /- per Kg.	..
	5510·12	- -Multiple (folded) or cabled yarn	100% *plus* Rs. 30/- per Kg.	..
	5510·20	-Other yarn, mixed mainly or solely with wool or fine animal hair	100% *plus* Rs. 30/- per Kg.	..
	5510·30	-Other yarn, mixed mainly or solely with cotton	100% *plus* Rs. 30/- per Kg.	..
	5510·90	-Other yarn	100% *plus* Rs. 30/- per Kg.	..
55·11		YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE		
	5511·10	-Of synthetic staple fibres, containing 85% or more by weight of such fibres	100% *plus* Rs. 30/- per Kg.	..
	5511·20	-Of synthetic staple fibres, containing less than 85% by weight of such fibres	100% *plus* Rs. 30/- per Kg.	..
	5511·30	-Of artificial staple fibres	100% *plus* Rs. 30/- per Kg.	..
55·12		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES		
		—Containing 85% or more by weight of polyester staple fibres :		
	5512·11	- -Unbleached or bleached	100%	..
	5512·19	- -Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Containing 85% or more by weight of acrylic or modacrylic staple fibres*:		
	5512·21	- -Unbleached or bleached	100%	—
	5512·29	- -Other	100%	—
		—*Other*:		
	5512·91	- -Unbleached or bleached	100%	..
	5512·99	- -Other	100%	—
55·13		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M²		
		—*Unbleached or bleached*:		
	5513·11	- -Of polyester staple fibres, plain weave	100%	..
	5513·12	- -3-thread or 4-thread twill, including cross twill, of polyester staple fibres	100%	—
	5513·13	- -Other woven fabrics of polyester staple fibres	100%	—
	5513·19	- -Other woven fabrics	100%	..
		—*Dyed*:		
	5513·21	- -Of polyester staple fibres, plain weave	100%	..
	5513·22	- -3-thread or 4-thread twill, including cross twill, of polyester staple fibres	100%	..
	5513·23	- -Other woven fabrics of polyester staple fibres	100%	..
	5513·29	- -Other woven fabrics	100%	—
		—*Of yarns of different colours*:		
	5513·31	- -Of polyester staple fibres, plain weave	100%	—
	5513·32	- -3-thread or 4-thread twill, including cross twill, of polyester staple fibres	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5513·33	- -Other woven fabrics of polyester staple fibres	100%	..
	5513·39	- -Other woven fabrics	100%	..
		—*Printed :*		
	5513·41	- -Of polyester staple fibres, plain weave	100%	..
	5513·42	- -3-thread or 4-thread twill, including cross twill, of polyester staple fibres	100%	..
	5513·43	- -Other woven fabrics of polyester staple fibres	100%	..
	5513·49	- -Other woven fabrics	100%	..
55·14		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M^2		
		—*Unbleached or bleached :*		
	5514·11	- -Of polyester staple fibres, plain weave	100%	..
	5514·12	- -3-thread or 4-thread twill, including cross twill, of polyester staple fibres	100%	..
	5514·13	- -Other woven fabrics of polyester staple fibres	100%	..
	5514·19	- -Other woven fabrics	100%	..
		—*Dyed :*		
	5514·21	- -Of polyester staple fibres, plain weave	100%	..
	5514·22	- -3-thread or 4-thread twill, including cross twill, of polyester staple fibres	100%	..
	5514·23	- -Other woven fabrics of polyester staple fibres	100%	..
	5514·29	- -Other woven fabrics	100%	..
		—*Of yarns of different colours :*		
	5514·31	- -Of polyester staple fibres, plain weave	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5514·32	- -3-thread or 4-thread twill, including cross twill, of polyester staple fibres	100%	..
	5514·33	- -Other woven fabrics of polyester staple fibres	100%	..
	5514·39	- -Other woven fabrics	100%	..
		—*Printed :*		
	5514·41	- -Of polyester staple fibres, plain weave	100%	..
	5514·42	- -3-thread or 4-thread twill, including cross twill, of polyester staple fibres	100%	..
	5514·43	- -Other woven fabrics of polyester staple fibres	100%	..
	5514·49	- -Other woven fabrics	100%	..
55·15		OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES		
		—*Of polyester staple fibres :*		
	5515·11	- -Mixed mainly or solely with viscose rayon staple fibres	100%	..
	5515·12	- -Mixed mainly or solely with man-made filaments	100%	..
	5515·13	- -Mixed mainly or solely with wool or fine animal hair	100%	..
	5515·19	- -Other	100%	..
		—*Of acrylic or modacrylic staple fibres:*		
	5515·21	- -Mixed mainly or solely with man-made filaments	100%	..
	5515·22	- -Mixed mainly or solely with wool or fine animal hair	100%	..
	5515·29	- -Other	100%	..
		—*Other woven fabrics :*		
	5515·91	- -Mixed mainly or solely with man-made filaments	100%	..
	5515·92	- -Mixed mainly or solely with wool or fine animal hair	100%	..
	5515·99	- -Other	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
55·16		WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES		
		--Containing 85% or more by weight of artificial staple fibres :		
	5516.11	--Unbleached or bleached	100%	..
	5516·12	--Dyed	100%	..
	5516·13	--Of yarns of different colours	100%	..
	5516·14	--Printed	100%	..
		—Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :		
	5516 21	--Unbleached or bleached	100%	..
	5516·22	--Dyed	100%	..
	5516·23	--Of yarns of different colours	100%	..
	5516·24	--Printed	100%	..
		—Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :		
	5516·31	--Unbleached or bleached	100%	..
	5516 32	--Dyed	100%	..
	5516·33	--Of yarns of different colours	100%	..
	5516·34	--Printed	100%	..
		—Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :		
	5516·41	--Unbleached or bleached	100%	..
	5516·42	--Dyed	100%	..
	5516·43	--Of yarns of different colours	100%	..
	5516·44	--Printed	100%	..
		—Other :		
	5516·91	--Unbleached or bleached	100%	..
	5516·92	--Dyed	100%	..
	5516·93	--Of yarns of different colours	100%	..
	5516·94	--Printed	100%	..

CHAPTER 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

NOTES

1. This Chapter does not cover:

(*a*) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (*e.g.*, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;

(*b*) Textile products of heading No. 58.11;

(*c*) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);

(*d*) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14); or

(*e*) Metal foil on a backing of felt or nonwovens (Section XV).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings Nos. 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Heading Nos. 56.02 and 56.03 do not, however, cover:

(*a*) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent. or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(*b*) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(*c*) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
56·01		WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS		
	5601·10	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	100%	..
		—*Wadding; other articles of wadding:*		
	5601·21	- -Of cotton	100%	..
	5601·22	- -Of man-made fibres	100%	..
	5601·29	- -Other	100%	..
	5601·30	-Textile flock and dust and mill neps	100%	..
56·02		FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED		
	5602·10	-Needleloom felt and stitch-bonded fibre fabrics	100%	..
		—*Other felt, not impregnated, coated, covered or laminated :*		
	5602·21	- -Of wool or fine animal hair	100%	..
	5602·29	- -Of other textile materials	100%	..
	5602·90	-Other	100%	
56·03	5603·00	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED	100%	..
56·04		RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING NO. 54·04 OR 54·05, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS		
	5604·10	-Rubber thread and cord, textile covered	100%	..
	5604·20	-High tenacity yarn of polyesters, of nylon or other polya-mides or of viscose rayon, impregnated or coated	100%	.
	5604·90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
56·05	5605·00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING NO. 54·04 OR 54·05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	100%	..
56·06	5606·00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING NO. 54·04 OR 54·05, GIMPED (OTHER THAN THOSE OF HEADING NO. 56·05 AND GIMPED HORSE-HAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN	100%	..
56·07		TWINE, CORDAGE, ROPE AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS		
	5607·10	—Of jute or other textile bast fibres of heading No. 53·03	100%	..
		—Of sisal or other textile fibres of the genus Agave:		
	5607·21	- -Binder or baler twine	100%	..
	5607·29	- -Other	100%	..
	5607·30	-Of abaca (Manila hemp or *Musa textilis Nee*) or other hard (leaf) fibres	100%	..
		—Of polyethylene or polypropylene:		
	5607·41	- -Binder or baler twine	100%	..
	5607·49	- -Other	100%	..
	5607·50	—Of other synthetic fibres	100%	..
	5607·90	—Other	100%	..
56.08		KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS		
		- Of man-made textile materials:		
	5608·11	- -Made up fishing nets	100%	..
	5608·19	- -Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
	5608·90	—Other	100%	..
56.09	5609·00	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING NO. 54·04 OR 54·05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	100%	..

CHAPTER 57

Carpets and other textile floor coverings

NOTES

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor underlays.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
57·01		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP		
	5701·10	—Of wool or fine animal hair	100%	..
	5701·90	—Of other textile materials	100%	..
57·02		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVENS, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS" "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS		
	5702·10	—"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	100%	..
	5702·20	—Floor coverings of coconut fibres (coir)	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
		-Other, of pile construction, not made up :		
	5702·31	--Of wool or fine animal hair	100%	..
	5702·32	--Of man-made textile materials	100%	..
	5702.39	--Of other textile materials	100%	..
		-Other, of pile constrution, made up :		
	5702·41	--Of wool or fine animal hair	100%	..
	5702·42	--Of man-made textile materials	100%	..
	5702·49	--Of other textile materials	100%	..
		—Other, not of pile construction, not made up :		
	5702·51	--Of wool or fine animal hair	100%	..
	5702·52	--Of man-made textile materials	100%	..
	5702·59	--Of other textile materials	100%	..
		-Other not of pile construction, made up :		
	5702·91	--Of wool or fine animal hair	100%	..
	5702·92	--Of man-made textile materials	100%	..
	5702·99	--Of other textile materials	100%	..
57·03		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP[1]		
	5703·10	-Of wool or fine animal hair	100%	..
	5703·20	-Of nylon or other polyamides	100%	..
	5703·30	-Of other man-made textile materials	100%	..
	5703·90	-Of other textile materials	100%	..
57·04		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP[2]		
	5704·10	—Tiles, having a maximum surface area of 0·3 m	100%	.
	5704·90	-..Other	100%	..
57·05	5705·00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	100%	..

CHAPTER 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purpose of heading No. 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass

4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.

5. For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means:

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.

6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).

7. In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
58·01		WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING No. 58.02 OR 58.06		
	5801·10	—Of wool or fine animal hair	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential areas
(1)	(2)	(3)	(4)	(5)
		-*Of cotton* :		
	5801·21	--Uncut weft pile fabrics	100%	..
	5801·22	--Cut corduroy	100%	..
	5801·23	--Other weft pile fabrics	100%	..
	5801·24	--Warp pile fabrics, 'epingle' (uncut)	100%	..
	5801·25	--Warp pile fabrics, cut	100%	..
	5801·26	--Chenille fabrics	100%	..
		-*Of man-made fibres* :		
	5801·31	--Uncut weft pile fabrics	100%	..
	5801.32	--Cut corduroy	100%	..
	5801.33	--Other weft pile fabrics	100%	..
	5801.34	--Warp pile fabrics, 'epingle' (uncut)	100%	..
	5801.35	--Warp pile fabrics, cut	100%	..
	5801.36	--Chenille fabrics	100%	..
	5801.90	-Of other textile materials	100%	..
58.02		TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING No. 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING No. 57.03.		
		-*Terry towelling and similar woven terry fabrics, of cotton* :		
	5802.11	--Unbleached	100%	..
	5802.19	--Other	100%	..
	5802.20	-Terry towelling and similar woven terry fabrics, of other textile materials	100%	..
	5802.30	-Tufted textile fabrics	100%	..
58.03		GAUZE, OTHER THAN NARROW FABRICS OF HEADING No. 58.06		
	5803.10	-Of cotton	100%	..
	5803.90	-Of other textile materials	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
58.04		TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS		
	5804.10	-Tulles and other net fabrics	100%	..
		-*Mechanically made lace* :		
	5804.21	--Of man-made fibres	100%	..
	5804.29	--Of other textile materials	100%	..
	5804.30	-Hand-made lace	100%	..
58.05	5805.00	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	100%	..
58.06		NARROW WOVEN FABRICS OTHER THAN GOODS OF HEADING NO. 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS).		
	5806.10	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	100%	..
	5806.20	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	100%	..
		-*Other woven fabrics* :		
	5806.31	--Of cotton	100%	..
	5806.32	--Of man-made fibres	100%	..
	5806.39	--Of other textile materials	100%	..
	5806.40	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	100%	..
58.07		LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED		
	5807.10	-Woven	100%	
	5807.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
58.08		BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES		
	5808.10	- Braids, in the piece	100%	..
	5808.80	- Other	100%	..
58.09	5809.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING No. 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	100%	..
58.10		EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS.		
	5810.10	- Embroidery without visible ground	100%	..
		- *Other embroidery*		
	5810.91	- -Of cotton	100%	..
	5810.92	- -Of man-made fibres	100%	..
	5810.99	- -Of other textile materials	100%	..
58.11	5811.00	- QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING No. 58.10	100%	..

CHAPTER 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and heading Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of heading No. 60.02.

2. Heading No. 59.03 applies to:

(*a*) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(*1*) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(*2*) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

(*3*) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(*4*) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(*5*) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(*6*) Textile products of heading No. 58.11;

(*b*) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No 48.14) or on a textile backing (generally heading No. 59.07).

4. For the purposes of heading No. 59 06, the expression 'rubberised textile fabrics" means:

(*a*) Textile fabrics impregnated, coated, covered or laminated with rubber,

(*i*) Weighing not more than 1,500 g/m^2; or

(*ii*) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;

(*b*) Fabrics made from yarn, strip or the like, impregnated coated, covered or sheathed with rubber, of heading No. 56.04;

(*c*) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(*d*) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 58.11.

5. Heading No. 59.07 does not apply to:

(*a*) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour:

(*b*) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(*c*) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments;

however, imitation pile fabrics remain classified in this heading;

(*d*) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(*e*) Wood veneered on a backing of textile fabrics (heading No. 44.08);

(*f*) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No 68.05);

(*g*) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or

(*h*) Metal foil on a backing of textile fabrics (Section XV).

6. Heading No. 59.10 does not apply to:

(*a*) Transmission or conveyor belts or belting of a thickness of less than 3 mm; or

(*b*) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No. 40.10).

7. Heading No. 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

(*a*) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos. 59.08 to 59.10), the following only:

(*i*) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;

(*ii*) Bolting cloth;

(*iii*) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(*iv*) Flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(*v*) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(*vi*) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(*b*) Textile articles (other than those of headings Nos. 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
59·01		TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS		
	5901·10	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	100%	..
	5901·90	-Other	100%	..
59·02		TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON.		
	5902·10	-Of nylon or other polyamides	100%	..
	5902·20	-Of polyesters	100%	..
	5902·90	-Other	100%	..
59·03		TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING No. 59·02		
	5903·10	-With polyvinyl chloride	100%	..
	5903·20	-With polyurethane	100%	..
	5903·90	-Other	100%	..
59·04		LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE.		
	5904·10	-Linoleum	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Other :		
	5904·91	--With a base consisting of needleloom felt or nonwovens	100%	..
	5904·92	--With other textile base	100%	..
59·05	5905·00	TEXTILE WALL COVERINGS	100% *plus* Rs. 18·70 per kg.	..
59·06		RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING No. 59·02		
	5906·10	-Adhesive tape of a width not exceeding 20 cm	100%	..
		-Other :		
	5906·91	--Knitted or crocheted	100%	..
	5906·99	--Other	100%	..
59·07	5907·00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	100%	..
59·08	5908·00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	100%	..
59.09	5909 00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS	100%	..
59.10	5910.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT REINFORCED WITH METAL OR OTHER MATERIAL	40%	..
59 11		TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	5911.10	-Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses	40%	..
	5911.20	-Bolting cloth, whether or not made up	40%	..
		-*Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)* :		
	5911.31	--Weighing less than 650 g/m²	40%	..
	5911.32	--Weighing 650 g/m² or more	40%	..
	5911.40	-Straining cloth of a kind used in oil presses or the like, including that of human hair	40%	..
	5911.90	-Other	40%	..

CHAPTER 60

Knitted or crocheted fabrics

NOTES

1. This Chapter does not cover:

(a) Crochet lace of heading No. 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout this Schedule any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
60.01		PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED.		
	6001.10	-"Long pile" fabrics	100%	..
		-Looped pile fabrics :		
	6001.21	--Of cotton	100%	..
	6001.22	--Of man-made fibres	100%	..
	6001.29	--Of other textile materials	100%	..
		-Other :		
	6001.91	--Of cotton	100%	..
	6001.92	--Of man-made fibres	100%	..
	6001.99	--Of other textile materials	100%	..
60.02		OTHER KNITTED OR CROCHETED FABRICS.		
	6002.10	– Of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	100%	..
	6002.20	– Other, of a width not exceeding 30 cm	100%	..
	6002.30	– Of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	100%	..
		– *Other fabrics, warp knit (including those made on galloon knitting machines)* :		
	6002.41	--Of wool or fine animal hair	100%	..
	6002.42	--Of cotton	100%	..
	6002.43	--Of man-made fibres	100%	..
	6002.49	--Other	100%	..
		– *Other* :		
	6002.91	--Of wool or fine animal hair	100%	..
	6002.92	--Of cotton	100%	..
	6002.93	--Of man-made fibres	100%	..
	6002.99	--Other	100%	..

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.

2. This Chapter does not cover:

(a) Goods of heading No. 62.12;

(b) Worn clothing or other worn articles of heading No. 63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3. For the purposes of headings Nos. 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:

— one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and

— one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

— morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

— evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

— dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading Nos. 61.07, 61.08 or 61.09), composed of

several pieces made up in identical fabric, put up for retail sale, and comprising:

— one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

— one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm × 10 cm. Heading No. 61.05 does not cover sleeveless garments.

5. For the purposes of heading No. 61.11:

(*a*) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(*b*) Articles which are, *prima facie*, classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.

6. For the purposes of heading No. 61.12 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(*a*) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(*b*) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

— one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (*a*) above and a type of paded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Garments which are, *prima facie,* classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.

9. Articles of this Chapter may be made of metal theread.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
61.01		MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING No. 61.03		
	6101.10	— Of wool or fine animal hair	100%	..
	6101.20	— Of cotton	100%	..
	6101.30	— Of man-made fibres	100%	..
	6101.90	— Of other textile materials	100%	..
61.02		WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING No. 61.04		
	6102.10	— Of wool or fine animal hair	100%	..
	6102.20	— Of cotton	100%	..
	6102.30	— Of man-made fibres	100%	..
	6102.90	— Of other textile materials	100%	..
61.03		MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Suits* :		
	6103.11	- -Of wool or fine animal hair	100%	..
	6103.12	- -Of synthetic fibres	100%	..
	6103.19	- -Of other textile materials	100%	..
		—*Ensembles* :		
	6103.21	- -Of wool or fine animal hair	100%	..
	6103.22	- -Of cotton	100%	..
	6103.23	- -Of synthetic fibres	100%	..
	6103.29	- -Of other textile materials	100%	..
		-*Jackets and blazers* :		
	6103.31	- -Of wool or fine animal hair	100%	..
	6103.32	- -Of cotton	100%	..
	6103.33	- -Of synthetic fibres	100%	..
	6103.39	- -Of other textile materials	100%	..
		—*Trousers, bib and brace overalls, breeches and shorts* :		
	6103.41	- -Of wool or fine animal hair	100%	..
	6103.42	- -Of cotton	100%	..
	6103.43	- -Of synthetic fibres	100%	..
	6103.49	- -Of other textile materials	100%	..
61.04		WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED		
		—*Suits* :		
	6104.11	- -Of wool or fine animal hair	100%	..
	6104.12	- -Of cotton	100%	..
	6104.13	- -Of synthetic fibres	100%	..
	6104.19	- -Of other textile materials	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Ensembles* :		
	6104.21	--Of wool or fine animal hair	100%	--
	6104.22	--Of cotton	100%	..
	6104.23	--Of synthetic fibres	100%	..
	6104.29	--Of other textile materials	100%	..
		—*Jackets* :		
	6104.31	--Of wool or fine animal hair	100%	..
	6104.32	--Of cotton	100%	..
	6104.33	--Of synthetic fibres	100%	..
	6104.39	--Of other textile materials	100%	..
		-*Dresses* :		
	6104 41	--Of wool or fine animal hair	100%	..
	6104.42	--Of cotton	100%	..
	6104 43	--Of synthetic fibres	100%	..
	6104.44	--Of artificial fibres	100%	..
	6104.49	--Of other textile materials	100%	..
		-*Skirts and divided skirts* :		
	6104.51	--Of wool or fine animal hair	100%	..
	6104.52	--Of cotton	100%	..
	6104.53	--Of synthetic fibres	100%	..
	6104.59	--Of other textile materials	100%	..
		—*Trousers, bib and brace overalls, breeches and shorts* :		
	6104.61	--Of wool or fine animal hair	100%	..
	6104.62	--Of cotton	100%	..
	6104.63	--Of synthetic fibres	100%	..
	6104.69	--Of other textile materials	100%	..
61.05		MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED		
	6105.10	-Of cotton	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6105.20	-Of man-made fibres	100%	..
	6105.90	-Of other textile materials	100%	..
61.06		WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED		
	6106.10	-Of cotton	100%	..
	6106.20	-Of man-made fibers	100%	..
	6106.90	-Of other textile materials	100%	..
61.07		MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
		—Underpants and briefs :		
	6107.11	- -Of cotton	100%	..
	6107.12	- -Of man-made fibres	100%	..
	6107.19	- -Of other textile materials	100%	..
		-Nightshirts and pyjamas :		
	6107.21	- -Of cotton	100%	..
	6107.22	- -Of man-made fibres	100%	..
	6107.29	- -Of other textile materials	100%	..
		—Other :		
	6107.91	- -Of cotton	100%	..
	6107.92	- -Of man-made fibres	100%	..
	6107.99	- -Of other textile materials	100%	..
61.08		WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
		—Slips and petticoats :		
	6108.11	- -Of man-made fibres	100%	..
	6108.19	- -Of other textile materials	100%	

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Briefs and panties* :		
	6108.21	- -Of cotton	100%	..
	6108.22	- -Of man-made fibres	100%	..
	6108.29	- -Of other textile materials	100%	..
		—*Nightdresses and pyjamas* :		
	6108.31	- -Of cotton	100%	..
	6108.32	- -Of man-made fibres	100%	..
	6108.39	- -Of other textile materials	100%	..
		— *Other* :		
	6108.91	- -Of cotton	100%	..
	6108.92	- -Of man-made fibres	100%	..
	6108.99	- -Of other textile materials	100%	..
61·09		T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED		
	6109.10	- Of cotton	100%	..
	6109.90	- Of other textile materials	100%	..
61·10		JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	6110·10	—Of wool or fine animal hair	100%	..
	6110·20	—Of cotton	100%	..
	6110·30	—Of man-made fibres	100%	..
	6110·90	—Of other textile materials	100%	..
61·11		BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
	6111·10	—Of wool or fine animal hair	100%	..
	6111·20	—Of cotton	100%	..
	6111·30	—Of synthetic fibres	100%	..
	6111·90	—Of other textile materials	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
61·12		TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED		
		—*Track suits* :		
	6112·11	- -Of cotton	100%	..
	6112·12	- -Of synthetic fibres	100%	..
	6112·19	- -Of other textile materials	100%	..
	6112·20	-Ski suits	100%	..
		—*Men's or boys' swimwear* :		
	6112·31	- -Of synthetic fibres	100%	..
	6112·39	- -Of other textile materials	100%	..
		—*Women's or girls' swimwear* :		
	6112·41	- -Of synthetic fibres	100%	..
	6112·49	- -Of other textile materials	100%	..
61·13	6113·00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING No. 59·03, 59·06 OR 59·07	100%	..
61·14		OTHER GARMENTS, KNITTED OR CROCHETED.		
	6114·10	—Of wool or fine animal hair	100%	..
	6114·20	—Of cotton	100%	..
	6114·30	—Of man-made fibres	100%	..
	6114·90	—Of other textile materials	100%	..
61·15		PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED		
		—*Panty hose and tights* :		
	6115·11	- -Of synthetic fibres, measuring per single yarn less than 67 decitex	100%	..
	6115·12	- -Of synthetic fibres measuring per single yarn 67 decitex or more	100%	..
	6115·19	- -Of other textile materials	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6115·20	-Women's full-length or Knee Length Hosiery Measuring Per Single yarn less than 67 Decitex	100%	..
		-Other :		
	6115·91	--Of wool or fine animal hair	100%	..
	6115·92	--Of cotton	100%	
	6115·93	--Of synthetic fibres	100%	..
	6115·99	--Of other textile materials	100%	..
61·16		GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED		
	6116·10	-Gloves impregnated, coated or covered with plastics or rubber	100%	..
		-Other :		
	6116·91	--Of wool or fine animal hair	100%	..
	6116·92	--Of cotton	100%	..
	6116·93	--Of synthetic fibres	100%	..
	6116·99	--Of other textile materials	100%	..
61·17		OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES		
	6117 10	-Shawls, scarves, mufflers, mantillas, veils and the like	100%	..
	6117·20	-Ties, bow ties and cravats	100%	..
	6117·80	-Other accessories	100%	..
	6117·90	-Parts	100%	..

CHAPTER 62

Articles of apparel and clothing accessories, not knitted or crocheted

NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).

2. This Chapter does not cover:

(a) Worn clothing or other worn articles of heading No. 63.09; or

(*b*) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3. For the purposes of headings Nos. 62.03 and 62.04:

(*a*) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:

— one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and

— one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

— morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

— evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

— dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(*b*) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric put up for retail sale, and comprising:

— one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

— one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be

of corresponding or compatible size. The term "ensemble" does not apply to track suits and ski suits, of heading No. 62.11.

4. For the purposes of heading No. 62.09:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.

5. Garments which are, *prima facie*, classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in heading No. 62.10.

6. For the purposes of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or foot-straps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

— one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm. are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60 cm. are to be classified in heading No. 62.14.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
62.01		MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING No. 62.03		
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6201.11	- -Of wool or fine animal hair	100%	..
	6201.12	- -Of cotton	100%	..
	6201.13	- -Of man-made fibres	100%	..
	6201.19	- -Of other textile materials	100%	..
		-Other:		
	6201.91	- -Of wool or fine animal hair	100%	..
	6201.92	- -Of cotton	100%	..
	6201.93	- -Of man-made fibres	100%	..
	6201.99	- -Of other textile materials	100%	..
62.02		WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING No. 62.04		
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6202.11	- -Of wool or fine animal hair	100%	..
	6202.12	- -Of cotton	100%	..
	6202.13	- -Of man-made fibres	100%	..
	6202.19	- -Of other textile materials	100%	..
		-Other:		
	6202.91	- -Of wool or fine animal hair	100%	..
	6202.92	- -Of cotton	100%	..
	6202.93	- -Of man-made fibres	100%	..
	6202.99	- -Of other textile materials	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
62.03		MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
		-*Suits* :		
	6203.11	- -Of wool or fine animal hair	100%	..
	6203.12	- -Of synthetic fibres	100%	..
	6203.19	- -Of other textile materials	100%	..
		-*Ensembles* :		
	6203.21	- -Of wool or fine animal hair	100%	..
	6203.22	- -Of cotton	100%	..
	6203.23	- -Of synthetic fibres	100%	..
	6203.29	- -Of other textile materials	100%	..
		-*Jackets and blazers* :		
	6203.31	- -Of wool or fine animal hair	100%	..
	6203.32	- -Of cotton	100%	..
	6203.33	- -Of synthetic fibres	100%	..
	6203.39	- -Of other textile materials	100%	..
		-*Trousers, bib and brace overalls, breeches and shorts* :		
	6203.41	- -Of wool or fine animal hair	100%	..
	6203.42	- -Of cotton	100%	..
	6203.43	- -Of synthetic fibres	100%	..
	6203.49	- -Of other textile materials	100%	..
62.04		WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
		-*Suits* :		
	6204.11	- -Of wool or fine animal hair	100%	..
	6204.12	- -Of cotton	100%	..
	6204.13	- -Of synthetic fibres	100%	..
	6204.19	- -Of other textile materials	100%	..

Heading No.	Subheading No.	Description of articles	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Ensembles* :		
	6204.21	- -Of wool or fine animal hair	100%	..
	6204.22	- -Of cotton	100%	..
	6204.23	- -Of synthetic fibres	100%	..
	6204.29	- -Of other textile materials	100%	..
		-*Jackets:*		
	6204.31	- -Of wool or fine animal hair	100%	..
	6204.32	- -Of cotton	100%	..
	6204.33	- -Of synthetic fibres	100%	..
	6204.39	- -Of other textile materials	100%	..
		-*Dresses* :		
	6204 41	- Of wool or fine animal hair	100%	..
	6204 42	- -Of cotton	100%	..
	6204 43	- -Of synthetic fibres	100%	..
	6204 44	- -Of artificial fibres	100%	..
	6204 49	- -Of other textile materials	100%	..
		-*Skirts and divided Skirts* :		
	6204 51	- -Of wool or fine animal hair	100%	..
	6204 52	- -Of cotton	100%	..
	6204.53	- -Of synthetic fibres	100%	..
	6204.59	- -Of other textile materials	100%	..
		-*Trousers, bib and brace overalls, breeches and shorts* :		
	6204.61	- -Of wool or fine animal hair	100%	..
	6204.62	- -Of cotton	100%	..
	6204.63	- -Of synthetic fibres	100%	..
	6204.69	- -Of other textile materials	100%	..
62.05		MEN'S OR BOYS' SHIRTS		
	6205.10	-Of wool or fine animal hair	100%	..
	6205.20	-Of cotton	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
	6205.30	-Of man-made fibres	100%	..
	6205.90	-Of other textile materials	100%	..
62.06		WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES.		
	6206.10	-Of silk or silk waste	100%	..
	6206.20	-Of wool or fine animal hair	100%	..
	6206.30	-Of cotton	100%	..
	6206.40	-Of man-made fibres	100%	..
	6206.90	-Of other textile materials	100%	..
62.07		MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHT-SHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES		
		-Underpants and briefs :		
	6207.11	- -Of cotton	100%	..
	6207.19	- -Of other textile materials	100%	..
		-Nightshirts and pyjamas :		
	6207.21	- -Of cotton	100%	..
	6207.22	- -Of man-made fibres	100%	..
	6207.29	- -Of other textile materials	100%	..
		-Other:	100%	..
	6207.91	- -Of cotton	100%	..
	6207.92	- -Of man-made fibres	100%	..
	6207.99	- -Of other textile materials	100%	..
62.08		WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.		
		-Slips and petticoats:		
	6208.11	- -Of man-made fibres	100%	..
	6208.19	- -Of other textile materials	100%	..
		-Nightdresses and pyjamas:		
	6208.21	- -Of cotton	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6208.22	- -Of man-made fibres	100%	..
	6208.29	- -Of other textile materials	100%	..
		-Other :		
	6208.91	- -Of cotton	100%	..
	6208.92	- -Of man-made fibres	100%	..
	6208.99	- -Of other textile materials	100%	..
62.09		BABIES' GARMENTS AND CLOTHING ACCESSORIES.		
	6209.10	-Of wool or fine animal hair	100%	..
	6209.20	-Of cotton	100%	..
	6209.30	-Of synthetic fibres	100%	..
	6209.90	-Of other textile materials	100%	..
62.10		GARMENTS, MADE UP OF FABRICS OF HEADING No. 56.02, 56.03, 59.03, 59.06 OR 59.07.		
	6210.10	-Of fabrics of heading No. 56.02 or 56.03	100%	..
	6210.20	-Other garments, of the type described in subheadings Nos. 6201.11 to 6201.19	100%	..
	6210.30	-Other garments, of the type described in subheadings Nos. 6202.11 to 6202.19	100%	..
	6210.40	-Other men's or boys' garments	100%	..
	6210.50	-Other women's or girls' garments	100%	..
62.11		TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.		
		-Swimwear :		
	6211.11	- -Men's or boys'	100%	..
	6211.12	- -Women's or girls'	100%	..
	6211.20	-Ski suits	100%	..
		-Other garments, men's or boys':		
	6211.31	- -Of wool or fine animal hair	100%	..
	6211.32	- -Of cotton	100%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6211.33	- -Of man-made fibres	100%	..
	6211.39	- -Of other textile materials	100%	..
		—*Other garments, women's or girls'* :		
	6211.41	- -Of wool or fine animal hair	100%	..
	6211.42	- -Of cotton	100%	..
	6211.43	- -Of man-made fibres	100%	..
	6211.49	- -Of other textile materials	100%	..
62.12		BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED		
	6212.10	—Brassieres	100%	..
	6212.20	—Girdles and panty-girdles	100%	..
	6212.30	—Corselettes	100%	..
	6212.90	—Other	100%	..
62.13		HANDKERCHIEFS		
	6213.10	—Of silk or silk waste	100%	..
	6213.20	—Of cotton	100%	..
	6213.90	—Of other textile materials	100%	..
62.14		SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.		
	6214.10	—Of silk or silk waste	100%	..
	6214.20	—Of wool or fine animal hair	100%	..
	6214.30	—Of synthetic fibres	100%	..
	6214.40	—Of artificial fibres	100%	..
	6214.90	—Of other textile materials	100%	..
62.15		TIES, BOW TIES AND CRAVATS		
	6215.10	—Of silk or silk waste	100%	..
	6215.20	—Of man-made fibres	100%	..
	6215.90	—Of other textile materials	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
62.16	6216.00	GLOVES, MITTENS AND MITTS	100%	..
62.17		OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING NO. 62.12.		
	6217.10	—Accessories	100%	..
	6217.90	—Parts	100%	..

CHAPTER 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

NOTES

1. Sub-Chapter I applies only to made up articles, of any textile fabric.

2. Sub-Chapter I does not cover:

(*a*) Goods of Chapters 56 to 62; or

(*b*) Worn clothing or other worn articles of heading No. 63.09.

3. Heading No. 63.09 applies only to the following goods:

(*a*) Articles of textile materials:

(*i*) Clothing and clothing accessories, and parts thereof;

(*ii*) Blankets and travelling rugs;

(*iii*) Bed linen, table linen, toilet linen and kitchen linen;

(*iv*) Furnishing articles, other than carpets of headings Nos. 57.01 to 57.05 and tapestries of heading No. 58.05.

(*b*) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

(*i*) they must show signs of appreciable wear, and

(*ii*) they must be presented in bulk or in bales, sacks or similar packings.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		I.—OTHER MADE UP TEXTILE ARTICLES		
63.01		BLANKETS AND TRAVELLING RUGS		
	6301.10	—Electric blankets	100%	..
	6301.20	—Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	100%	..
	6301.30	—Blankets (other than electric blankets) and travelling rugs, of cotton	100%	..
	6301.40	—Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	100%	..
	6301.90	—Other blankets and travelling rugs	100%	..
63.02		BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.		
	6302.10	—Bed linen, knitted or crocheted	100%	..
		—*Other bed linen, printed* :		
	6302.21	- -Of cotton	100%	..
	6302.22	- -Of man-made fibres	100%	..
	6302.29	- -Of other textile materials	100%	..
		-*Other bed linen* :		
	6302.31	- -Of cotton	100%	..
	6302.32	- -Of man-made fibres	100%	..
	6302.39	- -Of other textile materials	100%	..
	6302.40	—Table linen, knitted or crocheted	100%	..
		- -*Other table linen* :		
	6302.51	- -Of cotton	100%	..
	6302.52	- -Of flax	100%	..
	6302.53	- -Of man-made fibres	100%	..
	6302.59	- -Of other textile materials	100%	..
	6302.60	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		Other :		
	6302.91	--Of cotton	100%	..
	6302.92	--Of flax	100%	..
	6302.93	--Of man-made fibres	100%	..
	6302.99	--Of other textile materials	100%	..
63.03		CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES		
		—*Knitted or crocheted* :		
	6303.11	--Of cotton	100%	..
	6303.12	--Of synthetic fibres	100%	..
	6303.19	--Of other textile materials	100%	..
		—*Other* :		
	6303.91	--Of cotton	100%	..
	6303.92	--Of synthetic fibres	100%	..
	6303.99	--Of other textile materials	100%	..
63.04		OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING No. 94.04		
		—*Bedspreads*:		
	6304.11	--Knitted or crocheted	100%	..
	6304.19	--Other	100%	..
		— *Other* :		
	6304.91	--Knitted or crocheted	100%	..
	6304.92	--Not knitted or crocheted, of cotton	100%	..
	6304.93	--Not knitted or crocheted, of synthetic fibres	100%	..
	6304.99	--Not knitted or crocheted, of other textile materials	100%	..
63.05		SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS		
	6305.10	—Of jute or of other textile bast fibres of heading No. 53.03	100%	..
	6305.20	—Of cotton	100%	..
		— *Of man-made textile materials* :		
	6305.31	--Of polyethylene or polypropylene strip or the like	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6305.39	- -Other	100%	..
	6305.90	-Of other textile materials	100%	..
63.06		TARPAULINS, SAILS FOR BOATS, SAIL-BOARDS OR LANDCRAFT, AWNINGS, SUNBLINDS, TENTS AND CAMPING GOODS		
		-Tarpaulins, awnings and sunblinds :		
	6306.11	- -Of cotton	100%	..
	6306.12	- -Of synthetic fibres	100%	..
	6306.19	- -Of other textile materials	100%	..
		-Tents :		
	6306.21	- -Of cotton	100%	..
	6306.22	- -Of synthetic fibres	100%	..
	6306.29	- -Of other textile materials	100%	..
		-Sails :		
	6306.31	- -Of synthetic fibres	100%	...
	6306.39	- -Of other textile materials	100%	...
		-Pneumatic mattresses :		
	6306.41	- -Of cotton	100%	...
	6306.49	- -Of other textile materials	100%	..
		-Other :		
	6306.91	- -Of cotton	100%	...
	6306.99	- -Of other textile materials	100%	...
63.07		OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS		
	6307.10	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	100%	...
	6307.20	-Life-jackets and life-belts	100%	...
	6307.90	-Other	100%	...
		II.—SETS		
63.08	6308.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		III.—WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS		
63.09	6309.00	WORN CLOTHING AND OTHER WORN ARTICLES	100%	..
63.10		USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS		
	6310.10	-Sorted	40%	..
	6310.90	-Other	40%	..

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF, PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

NOTES

1. This Chapter does not cover:

(*a*) Footwear without applied soles, of textile material (Chapter 61 or 62);

(*b*) Worn footwear of heading No. 63.09;

(*c*) Articles of asbestos (heading No. 68.12);

(*d*) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or

(*e*) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading No. 64.06, the expression "parts" does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3. For the purposes of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials.

4. Subject to Note 3 to this Chapter:

(*a*) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(*b*) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

SUBHEADING NOTE

For the purposes of sub-headings Nos. 6402.11, 6402.19, 6403.11, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

(*a*) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, springs, stops, clips, bars or the like;

(*b*) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

Heading No.	Sub-headng No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
64.01		WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.		
	6401.10	-Footwear incorporating a protective metal toe-cap	100%	..
		-Other footwear :		
	6401.91	--Covering the knee	100%	..
	6401.92	--Covering the ankle but not covering the knee	100%	..
	6401.99	--Other	100%	..
64.02		OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS		
		-Sports footwear :		
	6402.11	--Ski-boots and cross-country ski footwear	100%	..
	6402.19	--Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6402.20	-Footwear with upper straps or thongs assembled to the sole by means of plugs	100%	..
	6402.30	-Other footwear, incorporating a protective metal toe-cap	100%	..
		-Other footwear :		
	6402.91	- -Covering the ankle	100%	..
	6402.99	- -Other	100%	..
64.03		FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER		
		-Sports footwear :		
	6403.11	- -Ski-boots and cross-country ski-footwear	100%	..
	6403.19	- -Other	100%	..
	6403.20	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	100%	..
	6403.30	-Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	100%	..
	6403.40	-Other footwear, incorporating a protective metal toe-cap	100%	..
		-Other footwear with outer soles of leather :		
	6403.51	- -Covering the ankle	100%	..
	6403.59	- -Other	100%	..
		-Other footwear :		
	6403.91	- -Covering the ankle	100%	..
	6403.99	- -Other	100%	..
64.04		-FOOTWEAR, WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS		
		-Footwear with outer soles of rubber or plastics :		
	6404.11	- -Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6404.19	- -Other	100%	..
	6404.20	-Footwear with outer soles of leather or composition leather	100%	..
64.05		OTHER FOOTWEAR		
	6405.10	-With uppers of leather or composition leather	100%	..
	6405.20	-With uppers of textile materials	100%	..
	6405.90	-Other	100%	..
64.06		PARTS OF FOOTWEAR; REMOVABLE INSOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF		
	6406.10	-Uppers and parts thereof, other than stiffeners	100%	..
	6406.20	-Outer soles and heels, of rubber or plastics	100%	..
		-Other :		
	6406.91	- -Of wood	100%	..
	6406.99	- -Of other materials	100%	..

CHAPTER 65

Headgear and parts thereof

NOTES

1. This Chapter does not cover:

(a) Worn headgear of heading No. 63.09;

(b) Asbestos headgear (heading No. 68.12); or

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading No. 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
65.01	6501.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	100%	..
65.02	6502.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED	100%	.
65.03	6503.00	FELT HATS AND OTHER FELT HEADGEAR, MADE FROM THE HAT BODIES, *HOODS OR PLATEAUX OF HEADING* No. 65.01, WHETHER OR NOT LINED OR TRIMMED	100%	..
65.04	6504.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	100%	..
65.05		HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED		
	6505.10	-Hair-nets	100%	..
	6505.90	-Other	100%	.
65.06		OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED		
	6506.10	-Safety headgear	100%	..
		-Other :		
	6506.91	- -Of rubber or of plastics	100%	..
	6506.92	- -Of furskin	100%	..
	6506.99	- -Of other materials	100%	..
65.07	6507.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	100%	..

CHAPTER 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

NOTES

1. This Chapter does not cover:

(a) Measure walking-sticks or the like (heading No. 90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading No. 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
66.01		UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)		
	6601.10	-Garden or similar umbrellas	100%	..
		-Other :		
	6601.91	- -Having a telescopic shaft	100%	..
	6601.99	- -Other	100%	..
66.02	6602.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	100%	..
66.03		PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING NO. 66.01 OR 66.02.		
	6603.10	-Handles and knobs	100%	..
	6603.20	-Umbrella frames, including frames mounted on shafts (sticks)	100%	..
	6603.90	-Other	100%	..

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

NOTES

1. This Chapter does not cover:

(*a*) Straining cloth of human hair (heading No. 59.11);

(*b*) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(*c*) Footwear (Chapter 64);

(*d*) Headgear and hair-nets (Chapter 65);

(*e*) Toys, sports requisites or carnival articles (Chapter 95); or

(*f*) Feather dusters, powder-puffs or hair sieves (Chapter 95).

2. Heading No. 67.01 does not cover:

(*a*) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);

(*b*) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding;

(*c*) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3. Heading No. 67.02 does not cover:

(*a*) Articles of glass (Chapter 70);

(*b*) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
67·01	6701.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING NO. 05·05 AND WORKED QUILLS AND SCAPES)	100%	.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
67·02		ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT)		
	6702·10	-Of plastics	100%	..
	6702·90	-Of other materials . . .	100%	..
67·03	6703·00	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE	100%	..
67·04		WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED		
		- *Of synthetic textile materials :*		
	6704·11	- - Complete wigs . . .	100%	..
	6704·19	-- Other	100%	..
	6704·20	-Of human hair	100%	..
	6704·90	-Of other materials . . .	100%	..

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

Articles of stone, plaster, cement, asbestos, mica, or similar materials

NOTES

1. This Chapter does not cover:

(*a*) Goods of Chapter 25;

(*b*) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);

(*c*) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(*d*) Articles of Chapter 71;

(*e*) Tools or parts of tools, of Chapter 82;

(*f*) Lithographic stones of heading No. 84.42;

(*g*) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;

(*h*) Dental burrs (heading No. 90.18);

(*ij*) Articles of Chapter 91 (for example, clocks and clock cases);

(*k*) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(*l*) Articles of Chapter 95 (for example, toys, games and sports requisites);

(*m*) Articles of heading No. 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or

(*n*) Articles of Chapter 97 (for example, works of art).

2. In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
68.01	6801.00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	100%	..
68.02		WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING NO. 68.01; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)		
	6802.10	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	100%	..
		-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :		
	6802.21	- -Marble, travertine and alabaster	100%	..
	6802.22	- -Other calcareous stone	100%	..
	6802.23	- -Granite	100%	..
	6802.29	- -Other stone	100%	..
		-Other :		
	6802.91	- -Marble, travertine and alabaster	100%	..
	6802.92	- -Other calcareous stone	100%	..
	6802.93	- -Granite	100%	..
	6802.99	- -Other stone	100%	..
68.03	6803.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
68.04		MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS		
	6804.10	-Millstones and grindstones for milling, grinding or pulping	40%	..
		-Other millstones, grindstones, grinding wheels and the like :		
	6804.21	- -Of agglomerated synthetic or natural diamond	40%	..
	6804.22	- -Of other agglomerated abrasives or of ceramics	40%	..
	6804.23	- -Of natural stone	40%	..
	6804.30	-Hand sharpening or polishing stones	100%	..
68.05		NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP		
	6805.10	-On a base of woven textile fabric only	100%	..
	6805.20	-On a base of paper or paperboard only	100%	..
	6805.30	-On a base of other materials	100%	..
68.06		SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING No. 68.11 OR 68.12 OR OF CHAPTER 69		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6806.10	— Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	100%	..
	6806.20	-- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	100%	..
	6806.90	— Other	100%	..
68.07		ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH)		
	6807.10	— In rolls	100%	..
	6807.90	— Other	100%	..
68.08	6808.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	100%	..
68.09		ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER		
		- *Boards, sheets, panels, tiles and similar articles, not ornamented* :		
	6809.11	-- Faced or reinforced with paper or paperboard only	100%	..
	6809.19	-- Other	100%	
	6809.90	— Other articles	100%	
68.10		ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED		
		—*Tiles, flagstones, bricks and similar articles* :		
	6810.11	-- Building blocks and bricks	100%	..
	6810.19	-- Other	100%	..
	6810.20	— Pipes	100%	..
		— *Other articles* :		
	6810.91	-- Prefabricated structural components for building or civil engineering	100%	..
	6810.99	-- Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
68.11		ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE		
	6811.10	-Corrugated sheets	100%	..
	6811.20	— Other sheets, panels, tiles and similar articles	100%	..
	6811.30	— Tubes, pipes and tube or pipe fittings	100%	..
	6811.90	— Other articles	100%	.
68.12		FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING No. 68.11 OR 68.13		
	6812.10	— Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	100%	..
	6812.20	— Yarn and thread	100%	..
	6812.30	— Cords and string, whether or not plaited	100%	..
	6812.40	— Woven or knitted fabric	100%	..
	6812.50	— Clothing, clothing accessories, footwear and headgear	100%	..
	6812.60	— Paper, millboard and felt	100%	..
	6812.70	— Compressed asbestos fibre jointing, in sheets or rolls	100%	..
	6812.90	— Other	100%	..
68.13		FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6813.10	- Brake linings and pads	100%	..
	6813.90	- Other	100%	..
68.14		WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS		
	6814.10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	100%	..
	6814.90	- Other	100%	..
68.15		ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED		
	6815.10	- Non-electrical articles of graphite or other carbon	100%	..
	6815.20	- Articles of peat	100%	..
		- *Other articles* :		
	6815.91	- -Containing magnesite, dolomite or chromite	100%	..
	6815.99	- -Other	100%	..

CHAPTER 69

Ceramic products

NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 apply only to such products other than those classifiable in headings Nos. 69.01 to 69.03.

2. This Chapter does not cover:

(*a*) Products of heading No. 28.44;

(*b*) Articles of Chapter 71 (for example, imitation jewellery);

(*c*) Cermets of heading No. 81.13;

(*d*) Articles of Chapter 82;

(*e*) Electrical insulators (heading No. 85.46) or fittings of insulating material (heading No. 85.47)

(*f*) Artificial teeth (heading No. 90.21);

(*g*) Articles of Chapter 91 (for example, clocks and clock cases);

(*h*) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(*ij*) Articles of Chapter 95 (for example, toys, games and sports requisites);

(*k*) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or

(*l*) Articles of Chapter 97 (for example, works of art).'

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		I.—GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
69.01	6901.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	60%	..
69.02		REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS		
	6902.10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	60%	..
	6902.20	- Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	60%	..
	6902.90	- Other	60%	..
69.03		OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS		
	6903.10	- Containing by weight more than 50% of graphite or other forms of carbon or of a mixture of these products	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6903·20	— Containing by weight more than 50% of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)	60%	..
	6903·90	— Other	60%	..
		II.— OTHER CERAMIC PRODUCTS		
69·04		CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE		
	6904·10	— Building bricks	100%	..
	6904·90	— Other	100%	..
69·05		ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS		
	6905·10	— Roofing tiles	100%	..
	6905·90	— Other	100%	..
69·06	6906·00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	100%	..
69·07		UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING		
	6907·10	— Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	100%	..
	6907·90	— Other	100%	..
69·08		GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING		
	6908·10	— Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	100%	..
	6908·90	— Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
69·09		CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS		
		— *Ceramic wares for laboratory, chemical or other technical uses* :		
	6909·11	- - Of porcelain or china	100%	..
	6909·19	- - Other	100%	..
	6909·90	— Other	100%	..
69·10		CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES		
	6910·10	— Of porcelain or china	100%	..
	6910·90	— Other	100%	..
69·11		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA		
	6911·10	— Tableware and kitchenware	100%	..
	6911·90	—Other	100%	..
69·12	6912·00	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	100%	..
69·13		STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES		
	6913·10	— Of porcelain or china	100%	..
	6913·90	— Other	100%	..
69·14		OTHER CERAMIC ARTICLES		
	6914·10	— Of porcelain or china	100%	..
	6914·90	— Other	100%	..

CHAPTER 70

Glass and glassware

NOTES

1. This Chapter does not cover:

(*a*) Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(*b*) Articles of Chapter 71 (for example, imitation jewellery);

(*c*) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material (heading No. 85.47);

(*d*) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(*e*) Lamps or lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading No 94.05,

(*f*) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(*g*) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings Nos 70.03, 70.04 and 70.05:

(*a*) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

(*b*) cutting to shape does not affect the classification of glass in sheets;

(c) the expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (e.g., metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.

3. The products referred to in heading No. 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading No. 70.19, the expression "glass wool" means:

(*a*) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

(*b*) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.06.

5. Throughout this Schedule, the expression "glass" includes fused quartz and other fused silica.

SUBHEADING NOTE

For the puroses of subheadings Nos. 7013.21 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 per cent.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Prefecential Areas
(1)	(2)	(3)	(4)	(5)
70.01	7001·00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	100%	..
70.02		GLASS IN BALLS (OTHER THAN MICRO-SPHERES OF HEADING No. 70.18), RODS OR TUBES, UNWORKED		
	7002·10	- - Balls	100%	..
	7002·20	- - Rods	100%	..
		- *Tubes* :		
	7002·31	- - Of fused quartz or other fused silica	100%	..
	7002·32	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	100%	..
	7002·39	- - Other	100%	..
70.03		CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT OR REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
		- *Non-wired sheets* :		
	7003·11	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	100%	..
	7003·19	- - Other	100%	..
	7003·20	- Wired sheets	100%	..
	7003·30	- Profiles	100%	..
70.04		DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT OR REFLECTING LAYER, BUT NOT OTHERWISE WORKED		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7004.10	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	100%	..
	7004.90	-Other glass	100%	..
70.05		FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT OR REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
	7005.10	-Non-wired glass, having an absorbent or reflecting layer	100%	..
		-Other non-wired glass:		
	7005.21	- -Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	100%	..
	7005.29	- -Other	100%	..
	7005.30	-Wired glass	100%	..
70.06	7006.00	GLASS OF HEADING NO. 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	100%	..
70.07		SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS		
		-Toughened (tempered) safety glass :		
	7007.11	- -Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	100%	..
	7007.19	- -Other	100%	..
		-Laminated safety glass :		
	7007.21	- -Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	100%	..
	7007.29	- -Other	100%	..
70.08	7008.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	100%	..

Heading No.	Sub heading No	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
70.09		GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS		
	7009·10	-Rear-view mirrors for vehicles	100%	..
		-Other :		
	7009·91	- -Unframed	100%	..
	7009·92	- -Framed	100%	..
70·10		CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS		
	7010·10	-Ampoules	60%	..
	7010·90	-Other	100%	..
70·11		GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE		
	7011·10	-For electric lighting	100%	..
	7011·20	-For cathode-ray tubes	100%	..
	7011·90	-Other	100%	..
70·12	7012·00	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	100%	..
70·13		GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING NO. 70·10 OR 70·18)		
	7013·10	-Of glass-ceramics	100%	..
		-Drinking glasses other than of glass-ceramics :		
	7013 21	- -Of lead crystal	100%	..
	7013 29	- -Other	100%	.

Heading No.	Sub-heading No.	* Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :*		
	7013·31	--of lead crystal	100%	..
	7013·32	--Of glass having a linear co-efficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of O°C to 300°C	100%	..
	7013·39	--Other	100%	.
		-*Other glassware :*		
	7013·91	--Of lead crystal	100%	.
	7013·99	--Other	100%	
70·14	7014·00	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING No. 70.15) NOT OPTICALLY WORKED	100%	..
70·15		CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE; NOT OPTICALLY WORKED, HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES		
	7015·10	-Glasses for corrective spectacles	60%	.
	7015·90	-Other	100%	..
70·16		PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES ; GLASS CUBES AND OTHER GLASS SMALL-WARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS		
	7016 10	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	100%	..
	7016·90	-Other	100%	..

Heading No.	Sub-heading No	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
70·17		LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED		
	7017·10	-Of fused Quartz or other fused silica	60%	.
	7017·20	-Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C	60%	..
	7017·90	-Other	60%	..
70.18		GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY, GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER		
	7018.10	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	100%	.
	7018.20	-Glass microspheres not exceeding 1 mm in diameter	100%	..
	7018.90	-Other	100%	..
70.19		GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)		
	7019.10	-Slivers, rovings, yarn and chopped strands	60%	.
	7019.20	-Woven fabrics, including narrow fabrics	60%	..
		-Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products :		
	7019.31	--Mats	60%	..
	7019.32	--Thin sheets (voiles)	60%	..
	7019.39	--Other	60%	..
	7019.90	-Other	60%	..
70.20	7020.00	OTHER ARTICLES OF GLASS	100%	..

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

NOTES

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:

(*a*) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(*b*) Of precious metal or of metal clad with precious metal,

are to be classified in this Chapter.

2. (*a*) Headings Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), *and paragraph (b) of the foregoing Note does not apply to such articles.*

(*b*) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3 This Chapter does not cover:

(*a*) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);

(*b*) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(*c*) Articles of Chapter 32 (for example, lustres);

(*d*) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;

(*e*) Articles of heading No. 43.03 or 43.04;

(*f*) Goods of Section XI (textiles and textile articles);

(*g*) Footwear, headgear or other articles of Chapter 64 or 65;

(*h*) Umbrellas, walking sticks or other articles of Chapter 66;

(*ij*) Abrasive goods of heading No. 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);

(*k*) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(*l*) Arms or parts thereof (Chapter 93);

(*m*) Articles covered by Note 2 to Chapter 95;

(*n*) Articles of Chapter 96 other than those of headings Nos. 96.01 to 96.06 or 96.15; or

(*o*) Original sculptures or statuary (heading No. 97.03), collectors' pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4. (*a*) The expression "precious metal" means silver, gold and platinum.

(*b*) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(*c*) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(*a*) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(*b*) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

(*c*) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout this Schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. For the purposes of heading No. 71.13, the expression "articles of jewellery" means:

(*a*) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(*b*) Articles of personal use of a kind normally carrried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No. 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (*a*) of Note 8 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, and hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

SUBHEADING NOTES

1. For the purposes of subheadings Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(*b*), for the purposes of subheadings Nos. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading No. 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		I.—NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
71.01		PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT		
	7101.10	-Natural pearls	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Cultured pearls :		
	7101.21	--Unworked	40%	..
	7101.22	--Worked	60%	..
71 02		DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET		
	7102 10	-Unsorted	40%	..
		-Industrial :		
	7102 21	--Unworked or simply sawn, cleaved or bruted	40%	..
	7102.29	--Other	40%	.
		-Non-industrial :		
	7102.31	--Unworked or simply sawn, cleaved or bruted	40%	..
	7102.39	--Other	60%	..
71 03		PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT		
	7103·10	-Unworked or simply sawn or roughly shaped	40%	..
		-Otherwise worked:		
	7103 91	--Rubies, sapphires and emeralds	60%	..
	7103 99	--Other	60%	..
71·04		SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT		
	7104·10	-Piezo-electric quartz	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7104·20	-Other, unworked or simply sawn or roughly shaped	60%	..
	7104·90	-Other	60%	..
71·05		DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES		
	7105·10	-Of diamonds	60%	..
	7105·90	-Other	60%	..
		II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71·06		SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM		
	7106·10	-Powder	100%	..
		-Other:		
	7106·91	- -Unwrought	100%	..
	7106·92	- -Semi-manufactured	100%	..
71·07	7107·00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	100%	..
71·08		GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM		
		-Non-monetary:		
	7108·11	- -Powder	100%	..
	7108·12	- -Other unwrought forms	100%	..
	7108·13	- -Other semi-manufactured forms	100%	..
	7108·20	- -Monetary	100%	..
71·09	7109·00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	100%	..
71·10		PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Platinum:*		
	7110·11	- -Unwrought or in powder form	60%	..
	7110·19	- -Other	60%	..
		—*Palladium:*		
	7110·21	- -Unwrought or in powder form	60%	..
	7110·29	- -Other	60%	..
		-*Rhodium:*		
	7110·31	- -Unwrought or in powder form	60%	..
	7110·39	- -Other	60%	..
		-*Iridium, osmium and ruthenium* :		
	7110·41	- -Unwrought or in powder form	60%	..
	7110·49	- -Other	60%	..
71·11	7111·00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	100%	..
71·12		WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
	7112·10	-Of gold, including metal clad with gold but excluding sweepings containing other precious metals	100%	..
	7112·20	-Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	100%	..
	7112·90	-Other	100%	..
		III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71·13		ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Of precious metal whether or not plated or clad with precious metal :		
	7113·11	--Of silver, whether or not plated or clad with other precious metal	100%	..
	7113·19	--Of other precious metal, whether or not plated or clad with precious metal	100%	..
	7113·20	-Of base metal clad with precious metal	100%	..
71.14		ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
		-Of precious metal whether or not plated or clad with precious metal :		
	7114.11	--Of silver, whether or not plated or clad with other precious metal	100%	..
	7114.19	--Of other precious metal, whether or not plated or clad with precious metal	100%	..
	7114.20	-Of base metal clad with precious metal	100%	..
71.15		OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
	7115.10	-Catalysts in the form of wire cloth or grill, of platinum	100%	..
	7115.90	-Other	100%	..
71.16		ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)		
	7116.10	-Of natural or cultured pearls	100%	..
	7116.20	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	100%	..
71.17		IMITATION JEWELLERY		
		-Of base metal, whether or not plated with precious metal :		
	7117.11	--Cuff-links and studs	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7117.19	--Other	100%	..
	7117.90	- Other	100%	..
71.18		COIN		
	7118.10	-Coin (other than gold coin), not being legal tender	100%	..
	7118.90	-Other	100%	..

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover:

(*a*) Prepared paints, inks or other products with a basis of metallic flakes or powder (heading Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);

(*b*) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);

(*c*) Headgear or parts thereof of heading No. 65.06 or 65.07;

(*d*) Umbrella frames or other articles of heading No. 66.03;

(*e*) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(*f*) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(*g*) Assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(*h*) Instruments or apparatus of Section XVIII, including clock or watch springs;

(*ij*) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);

(*k*) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(*l*) Articles of Chapter 95 (for example, toys, games, sports requisites);

(*m*) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

(*n*) Articles of Chapter 97 (for example, works of art).

2. Throughout this Schedule the expression "parts of general use" means:

(*a*) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

(*b*) springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and

(*c*) Articles of heading Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

4. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and

(c) A cermet of heading No. 81.13 is regarded as a single base metal.

6. In this Section, the following expressions have the meanings hereby assigned to them:

(a) *Waste and scrap*

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) *Powders*

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72

Iron and steel

NOTES

1. In this Chapter and, in the case of Notes (*d*), (*e*) and (*f*) throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(*a*) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

—not more than 10% of chromium

—not more than 6% of manganese

—not more than 3% of phosphorus

—not more than 8% of silicon

—a total of not more than 10% of other elements.

(*b*) *Spiegeleisen*

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (*a*) above.

(c) *Ferro-alloys*

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

—more than 10% of chromium

—more than 30% of manganese

—more than 3% of phosphorus

—more than 8% of silicon

—a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(*d*) *Steel*

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon However, chromium steels may contain higher proportions of carbon.

(e) *Stainless steel*

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements

(f) *Other alloy steel*

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

— 0.3% or more of aluminium

— 0.0008% or more of boron

— 0.3% or more of chromium

— 0.3% or more of cobalt

— 0.4% or more of copper

— 0.4% or more of lead

— 1.65% or more of manganese

— 0.08% or more of molybdenum

— 0.3% or more of nickel

— 0.06% or more of niobium

— 0.6% or more of silicon

— 0.05% or more of titanium

— 0.3% or more of tungsten (wolfram)

— 0.1% or more of vanadium

— 0.05% or more of zirconium

— 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) *Remelting scrap igots of iron or steel*

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) *Granules*

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) *Semi-finished products*

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid sections, which have not been further worked than subjected to primary hot rolling or roughly

shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(*k*) *Flat-rolled products*

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (*ij*) above in the form of:

— coils of successively superimposed layers, or

— straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(*l*) *Bars and rods, hot-rolled, in irregularly wound coils*

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(*m*) *Other bars and rods*

Products which do not conform to any of the definitions at (*ij*), (*k*) or (*l*) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may:

—have indentations, ribs, grooves or other deformations produced during the rolling process (reinforc bars and rods);

—be twisted after rolling.

(*n*) *Angles, shapes and sections*

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (*ij*), (*k*), (*l*) or (*m*) above or to the definition of wire.

Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) *Wire*

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) *Hollow drill bars and rods*

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUBHEADING NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) *Alloy pig iron*

Pig iron containing, by weight, separately or together:

—more than 0.2% of chromium

—more than 0.3% of copper

—more than 0.3% of nickel

—more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) *Non-alloy free-cutting steel*

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

—0.08% or more of sulphur

—0.1% or more of lead

—more than 0.05% of selenium

—more than 0.01% of tellurium

—more than 0.05% of bismuth.

(c) *Silicon-electrical steel*

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) *High speed steel*

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) *Silico-manganese steel*

Alloy steels containing by weight:

—0.35% or more but not more than 0.7% of carbon,

—0.5% or more but not more than 1.2% of manganese, and

—0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		I.—PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
72.01		PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS		
	7201.10	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	60%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7201.20	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	60%	..
	7201.30	- Alloy pig iron	60%	..
	7201.40	- Spiegeleisen	60%	..
72.02		FERRO-ALLOYS :		
		-Ferro-manganese :		
	7202.11	-- Containing by weight more than 2% of carbon	60%	..
	7209.19	-- Other	60%	..
		- *Ferro- ilicon* :		
	7202.29	-- Containing by weight more than 55% of silicon	60%	..
	7202.29	-- Other	60%	..
	7202.30	- Ferro-silico-manganese	60%	..
		- *Ferro-chromium*:		
	7202.41	-- Containing by weight more than 4% of carbon	60%	..
	7202.49	-- Other	60%	..
	7202.50	- Ferro-silico-chromium	60%	..
	7202.60	- Ferro-nickel	60%	..
	7202.70	- Ferro-molybdenum	60%	..
	7202.80	- Ferro-tungsten and ferro-silico-tungsten	60%	..
		- *Other* :		
	7202.91	-- Ferro-titanium and ferro-silico-titanium	60%	..
	7202.92	-- Ferro-vanadium	60%	..
	7202.93	-- Ferro-niobium	60%	..
	7202.99	-- Other	60%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
72.03		FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS		
	7203.10	-Ferrous products obtained by direct reduction of iron ore	100%	..
	7203.90	-Other	100%	..
72.04		FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL		
	7204.10	-Waste and scrap of cast iron	100%	..
		-Waste and scrap of alloy steel :		
	7204.21	- -Of stainless steel	300%	..
	7204.29	- -Other	100%	..
	7204.30	-Waste and scrap of tinned iron or steel	100%	..
		-Other waste and scrap :		
	7204.41	- -Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	100%	..
	7204.49	- -Other	100%	..
	7204.50	-Remelting scrap ingots	300%	..
72.05		GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL		
	7205.10	-Granules	100%	..
		-Powders :		
	7205.21	- -Of alloy steel	100%	..
	7205.29	- -Other	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		II.– IRON AND NON-ALLOY STEEL		
72.06		IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING NO. 72.03)		
	7206.10	–Ingots	60%	..
	7206.90	–Other	60%	..
72.07		SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL		
		–Containing by weight less than 0.25% *of carbon* :		
	7207.11	- -Of rectangular (including square) cross-section, the width measuring less than twice the thickness	100%	..
	7207.12	- –Other, of rectangular (other than square) cross-section	100%	..
	7207.19	- –Other	100%	..
	7207.20	–Containing by weight 0.25% or more of carbon	100%	..
72.08		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED		
		–In coils, not further worked than hot-rolled, of a thickness of less than 3 *mm and having a minimum yield point of* 275 *MPa or of a thickness of* 3 *mm or more and having a minimum yield point of* 355 *MPa* :		
	7208.11	- -Of a thickness exceeding 10 mm	100%	..
	7208.12	- –Of a thickness of 4.75 mm or more but not exceeding 10 mm	100%	..
	7208.13	- –Of a thickness of 3 mm or more but less than 4.75 mm	100%	..
	7208.14	- -Of a thickness of less than 3 mm	100%	..
		–Other, in coils, not further worked than hot-rolled :		
	7208.21	- -Of a thickness exceeding 10 mm	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7208.22	- -Of a thickness of 4.75 mm or more but not exceeding 10 mm	100%	..
	7208.23	- -Of a thickness of 3 mm or more but less than 4.75 mm	100%	..
	7208.24	- -Of a thickness of less than 3 mm	100%	..
		-Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :		
	7208.31	- -Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	100%	..
	7208.32	- -Other, of a thickness exceeding 10 mm	100%	..
	7208.33	- -Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	100%	..
	7208.34	- -Other, of a thickness of 3 mm or more but less than 4.75 mm	100%	..
	7208.35	- -Other, of a thickness of less than 3 mm	100%	..
		-Other, not in coils, not further worked than hot-rolled :		
	7208.41	- -Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	100%	..
	7208.42	- -Other, of a thickness exceeding 10 mm	100%	..
	7208.43	- -Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	100%	..
	7208.44	- -Other, of a thickness of 3 mm or more but less than 4.75 mm	100%	..
	7208.45	- -Other, of a thickness of less than 3 mm	100%	..
	7208.90	-Other	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
72.09		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED		
		—*In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa* :		
	7209.11	- -Of a thickness of 3 mm or more	100%	..
	7209.12	- -Of a thickness exceeding 1 mm but less than 3 mm	100%	..
	7209.13	- -Of a thickness of 0.5 mm or more but not exceeding 1 mm	100%	..
	7209.14	- -Of a thickness of less than 0.5 mm	100%	..
		-*Other, in coils, not further worked than cold-rolled (cold-reduced)* :		
	7209.21	- -Of a thickness of 3 mm or more	100%	..
	7209.22	- -Of a thickness exceeding 1 mm but less than 3 mm	100%	..
	7209.23	- -Of a thickness of 0.5 mm or more but not exceeding 1 mm	100%	..
	7209.24	- -Of a thickness of less than 0.5 mm	100%	..
		—*Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa* :		
	7209.31	- -Of a thickness of 3 mm or more	100%	..
	7209.32	- -Of a thickness exceeding 1 mm but less than 3 mm	100%	..
	7209.33	- -Of a thickness of 0.5 mm or more but not exceeding 1 mm	100%	..
	7209.34	- -Of a thickness of less than 0.5 mm	100%	..
		—*Other, not in coils, not further worked than cold-rolled (cold-reduced)* :		
	7209.41	- -Of a thickness of 3 mm or more	100%	..

Heading No.	Sub heading No.	Description of [illegible]	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7209.42	- - Of a thickness exceeding 1 mm but less than 3 mm	100%	..
	7209.43	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	100%	..
	7209.44	- - Of a thickness of less than 0.5 mm	100%	..
	7209.90	— Other	100%	..
72.10		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED		
		— *Plated or coated with tin* :		
	7210.11	- - Of a thickness of 0.5 mm or more	100%	..
	7210.12	- - Of a thickness of less than 0.5 mm	100%	..
	7210.20	— Plated or coated with lead, including terne-plate	100%	..
		— *Electrolytically plated or coated with zinc* :		
	7210.31	- - Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	100%	..
	7210.39	- - Other	100%	..
		— *Otherwise plated or coated with zinc* :		
	7210.41	- - Corrugated	100%	..
	7210.49	- - Other	100%	..
	7210.50	— Plated or coated with chromium oxides or with chromium and chromium oxides	100%	..
	7210.60	— Plated or coated with aluminium	100%	..
	7210.70	— Painted, varnished or coated with plastics	100%	..
	7210.90	- Other	100%	..
72.11		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED		

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		— *Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa* :		
	7211.11	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickess of not less than 4 mm, not in coils and without patterns in relief	100%	..
	7211.12	- - Other, of a thickness of 4.75 mm or more	100%	..
	7211.19	- - Other	100%	..
		— *Other, not further worked than hot-rolled* :		
	7211.21	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	100%	..
	7211.22	- - Other, of a thickness of 4.75 mm or more	100%	..
	7211.29	- - Other	100%	..
	7211.30	— Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	100%	..
		— *Other, not further worked than cold-rolled (cold-reduced)* :		
	7211.41	- - Containing by weight less than 0.25% of carbon	100%	..
	7211.49	- - Other	100%	..
	7211.90	— Other	100%	..
72.12		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED		..
	7212.10	— Plated or coated with tin	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		— - *Electrolytically plated or coated with zinc* :		
	7212.21	- - Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	100%	
	7212.29	- - Other	100%	..
	7212.30	— - Otherwise plated or coated with zinc	100%	..
	7212.40	— Painted, varnished or plastic coated	100%	..
	7212.50	— Otherwise plated or coated	100%	..
	7212.60	— Clad	100%	..
72.13		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL		
	7213.10	— Containing indentations, ribs, grooves or other deformations produced during the rolling process	100%	..
	7213.20	— Of free-cutting steel	100%	..
		- *Other, containing by weight less than* 0.25% *of carbon* :		
	7213.31	- Of circular cross-section measuring less than 14 mm in diameter	60%	..
	7213.39	- - Other	60%	..
		- - *Other, containing by weight* 0.25% *or more but less than* 0·6% *of carbon*		
	7213.41	- - Of circular cross-section measuring less than 14 mm in diameter	60%	..
	7273.49	- - Other	60%	..
	7213.50	— Other, containing by weight 0·6% or more of carbon	100%	..
72.14		OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING		
	7214.10	— Forged	100%	

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7214.20 —	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	100%	..
	7214.30 —	Of free-cutting steel	100%	..
	7214.40 - -	Other, containing by weight less than 0.25% of carbon	60%	..
	7214.50 —	Other, containing by weight 0.25% or more but less than 0·6% of carbon	60%	..
	7214.60 —	Other, containing by weight 0·6% or more of carbon	100%	..
72.15		OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL		
	7215.10 —	Of free-cutting steel, not further worked than cold-formed or cold-finished	100%	..
	7215.20 —	Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon	60%	..
	7215.30 —	Other, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0·6% of carbon	60%	..
	7215.40 —	Other, not further worked than cold-formed or cold-finished, containing by weight 0.6% or more of carbon	100%	..
	7215.90 - -	Other	100%	..
72.16		ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL		
	7216.10 —	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm	100%	..
		- *L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm* :		
	7216.21 -	L sections	100%	..
	7216.22 - -	T sections	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		- *U, I or H section, not further worked than hot-rolled, hot-drawn or extruded of a height of* 80 *mm or more :*		
	7216.31	- - U sections	100%	..
	7216.32	- - I sections	100%	..
	7216.33	- - H sections	100%	..
	7216.40	- - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	100%	..
	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	100%	..
	7216.60	- Angles shapes and sections, not further worked than cold-formed or cold-finished	100%	..
	7216.90	- - Other	100%	..
72.17		WIRE OF IRON OR NON-ALLOY STEEL		
		-Containing by weight less than 0·25% *of carbon :*		
	7217.11	- - Not plated or coated, whether or not polished	60%	..
	7217·12	- - Plated or coated with zinc	60%	
	7217.13	- - Plated or coated with other base metals	60%	..
	7217.19	- Other	60%	..
		— *Containing by weight* 0·25% *or more but less than* 0·6 % *of carbon :*		
	7217.21	- - Not plated or coated, whether or not polished	60%	..
	7217.22	- - Plated or coated with zinc	60%	..
	7217.23	- - Plated or coated with other base metals	60%	..
	7217.29	- - Other	60%	..
		— *Containing by weight* 0·6% *or more of carbon:*		
	7217.31	- - Not plated or coated, whether or not polished	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7217.32	- - Plated or coated with zinc	100%	..
	7217.33	- - Plated or coated with other base metals	100%	..
	7217.39	- - Other	100%	..
		III.—STAINLESS STEEL		
72.18		STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL		
	7218.10	- - Ingots and other primary forms	300%	..
	7218.90	- - Other	300%	..
72.19		FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE		
		- *Not further worked than hot-rolled, in coils* :		
	7219.11	- - Of a thickness exceeding 10 mm	300%	..
	7219.12	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	300%	..
	7219.13	- - Of a thickness of 3 mm or more but less than 4·75 mm	300%	..
	7219.14	- - Of a thickness of less than 3 mm	300%	..
		- *Not further worked than hot-rolled, not in coils* :		
	7219.21	- - Of a thickness exceeding 10 mm	300%	..
	7219.22	- - Of a thickness of 4·75 mm or more but not exceeding 10 mm	300%	..
	7219.23	- - Of a thickness of 3 mm or more but less than 4·75 mm	300%	..
	7219.24	- - Of a thickness of less than 3 mm	300%	..
		-*Not further worked than cold-rolled (cold-reduced)* :		
	7219.31	- - Of a thickness of 4·75 mm or more	300%	..
	7219.32	- - Of a thickness of 3 mm or more but less than 4·75 mm	300%	..
	7219.33	- - Of a thickness exceeding 1 mm but less than 3 mm	300%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7219.34	--Of a thickness of 0·5 mm or more but not exceeding 1 mm	300%	..
	7219.35	--Of a thickness of less than 0·5 mm	300%	..
	7219.90	-Other	300%	..
72.20		FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM		
		-not further worked than hot-rolled :		
	7220.11	--Of a thickness of 4·75 mm or more	300%	..
	7220.12	--Of a thickness of less than 4·75 mm	300%	..
	7220.20	-Not further worked than cold-rolled (cold-reduced)	300%	..
	7220.90	-Other	300%	..
72.21	7221.00	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	300%	..
72.22		OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL		
	7222.10	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	300%	..
	7222.20	-Bars and rods, not further worked than cold-formed or cold-finished	300%	..
	7222.30	-Other bars and rods	300%	..
	7222.40	-Angles, shapes and sections	300%	..
72.23	7223.00	WIRE OF STAINLESS STEEL	300%	..
		IV.—OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
72.24		OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL		
	7224.10	-Ingots and other primary forms	100%	..
	7224.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
72.25		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE,		
	7225.10	-Of silico-electrical steel	100%	..
	7225.20	-Of high speed steel	100%	..
	7225.30	-Other, not further worked than hot-rolled, in coils	100%	..
	7225.40	-Other, not further worked than hot-rolled, not in coils	100%	..
	7225.50	-Other, not further worked than cold-rolled (cold-reduced)	100%	..
	7225.90	-Other	100%	..
72.26		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM.		
	7226.10	-Of silicon-electrical steel	100%	..
	7226.20	-Of high speed steel	100%	..
		-Other :		
	7226.91	--Not further worked than hot-rolled	100%	..
	7226.92	--Not further worked than cold-rolled (cold-reduced)	100%	..
	7226.99	--Other	100%	..
72.27		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL		
	7227.10	-Of high speed steel	100%	..
	7227.20	-Of silico-manganese steel	100%	..
	7227.90	-Other	100%	..
72.28		OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
	7228.10	-Bars and rods, of high speed steel	100%	..
	7228.20	-Bars and rods, of silico-manganese steel	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	100%	..
	7228.40	-Other bars and rods, hot further worked than forged	100%	..
	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	100%	..
	7228.60	- Other bars and rods	100%	..
	7228.70	- Angles, shapes and sections	100%	..
	7228.80	- Hollow drill bars and rods	100%	..
72.29		WIRE OF OTHER ALLOY STEEL		
	7229.10	- Of high speed steel	100%	..
	7229.20	- Of silico-manganese steel	100%	..
	7229.90	- Other	100%	..

CHAPTER 73

Articles of iron or steel

NOTES

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (*d*) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
73.01		SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL		
	7301.10	- Sheet piling	300%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7301.20	-Angles, shapes and section	300%	..
73.02		RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING : RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS		
	7302.10	-Rails	300%	..
	7302.20	-Sleepers (cross-ties)	300%	..
	7302.30	-Switch blades, crossing frogs, point rods and other crossing pieces	300%	..
	7302.40	-Fish-plates and sole plates	300%	..
	7302.90	-Other	300%	..
73.03	7303.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	100%	..
73.04		TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL		
	7304.10	-Line pipe of a kind used for oil or gas pipelines	300%	..
	7304.20	-Casting, tubing and drill pipe, of a kind used in the drilling for oil or gas	300%	..
		- Other, of circular cross-section, of iron or non-alloy steel :		
	7304.31	- -Cold-drawn or cold-rolled (cold-reduced)	100%	..
	7304.39	- -Other	100%	..
		—Other, of circular cross-section, of stainless steel :		
	7304.41	- -Cold-drawn or cold-rolled (cold-reduced)	300%	..
	7304.49	- -Other	300%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		--Other, of circular cross-section, of other alloy steel :		
	7304.51	- -Cold-drawn or cold-rolled (cold-reduced)	100%	..
	7304.59	- -Other	100%	..
	7304.90	-Other	300%	..
73.05		OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING INTERNAL AND EXTERNAL CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406·4 MM, OF IRON OR STEEL.		
		-- Line pipe of a kind used for oil or gas pipelines :		
	7305.11	- -Longitudinally submerged arc welded	300%	..
	7305.12	- -Other, longitudinally welded	300%	..
	7305.19	- -Other	300%	..
	7305.20	-Casing of a kind used in the drilling for oil or gas	300%	..
		—Other, welded :		
	7305.31	- -Longitudinally welded	300%	..
	7305.39	- -Other	300%	..
	7305.90	-Other	300%	..
73.06		OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL.		
	7306.10	-Line pipe of a kind used for oil or gas pipelines	300%	..
	7306.20	-Casing and tubing of a kind used in the drilling for oil or gas	300%	..
	7306.30	-Other, welded, of circular cross-section, of iron or non-alloy steel	100%	..
	7306.40	-Other, welded, of circular cross-section, of stainless steel	300%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7306.50	-Other, welded, of circular cross-section, of other alloy steel	100%	..
	7306.60	-Other, welded, of non-circular cross-section	300%	..
	7306.90	-Other	300%	..
73.07		TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL		
		-*Cast fittings* :		
	7307.11	- -Of non-malleable cast iron	100%	..
	7307.19	- -Other	300%	..
		-*Other of stainless steel* :		
	7307.21	- -Flanges	300%	..
	7307.22	- -Threaded elbows, bends and sleeves	300%	..
	7307.23	- -Butt welding fittings	300%	..
	7307.29	- -Other	300%	..
		-*Other* :		
	7307.91	- -Flanges	100%	..
	7307.92	- -Threaded elbows, bends and sleeves	100%	..
	7307.93	- -Butt welding fittings	100%	..
	7307.99	- -Other	100%	..
73.08		STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING NO. 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL		
	7308.10	-Bridges and bridge-sections	300%	..
	7308.20	-Towers and lattice masts	300%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7308.30	-Doors, windows and their frames and thresholds for doors	300%	..
	7308.40	-Props and similar equipment for scaffolding, shuttering or pit-propping	300%	..
	7308.90	-Other	300%	..
73.09	7309.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUIFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	300%	..
73·10		TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUIFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		
	7310·10	-Of a capacity of 50 L or more	300%	..
		-Of a capacity of less than 50 L:		
	7310·21	-Cans which are to be closed by soldering or crimping	300%	..
	7310·29	-Other	300%	..
73·11	7311·00	CONTAINERS FOR COMPRESSED OR LIQUIFIED GAS, OF IRON OR STEEL	60%	..
73·12		STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED		
	7312·10	-Stranded wire, ropes and cables	300%	..
	7312·90	-Other	300%	..
73·13	7313·00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING OF IRON OR STEEL	300%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
73·14		CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL		
		-*Woven products:*		
	7314·11	- -Of stainless steel	300%	..
	7314·19	- -Other	100%	..
	7314·20	-Grill, netting and fencing, welded at the inter-section, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	300%	..
	7314·30	-Other grill, netting and fencing, welded at the inter-section	300%	..
		-*Other grill, netting and fencing:*		
	7314·41	- -Plated or coated with zinc	300%	..
	7314·42	- -Plastic coated	300%	..
	7314·49	- -Other	300%	..
	7314·50	-Expanded metal	300%	..
73·15		CHAIN AND PARTS THEREOF, OF IRON OR STEEL		
		-*Articulated link chain and parts thereof:*		
	7315·11	- -Roller chain	300%	..
	7315·12	- -Other chain	300%	..
	7315·19	- -Parts	300%	..
	7315·20	-Skid chain	300%	..
		-*Other chain:*		
	7315·81	- -Stud link	300%	..
	7315·82	- -Other, welded link	300%	..
	7315·89	- -Other	300%	..
	7315·90	-Other parts	300%	..
73·16	7316·00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
73·17	7317·00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING NO. 83·05) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDNG SUCH ARTICLES WITH HEADS OF COPPER	100%	..
73·18		SCREWS, BOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS, AND SIMILAR ARTICLES, OF IRON OR STEEL		
		-*Threaded articles:*		
	7318·11	- -Coach screws	100%	..
	7318·12	- -Other wood screws	100%	..
	7318·13	- -Screw hooks and screw rings	100%	..
	7318·14	- -Self-tapping screws	100%	..
	7318·15	- -Other screws and bolts, whether or not with their nuts or washers	100%	..
	7318·16	- -Nuts	100%	..
	7318·19	- -Other	100%	..
		-*Non-threaded articles :*		
	7318·21	- -Spring washers and other lock washers	100%	..
	7318·22	- -Other washers	100%	..
	7318·23	- -Rivets	100%	..
	7318·24	- -Cotters and cotter-pins	100%	..
	7318·29	- -Other	100%	..
73·19		SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS, OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	7319·10	-Sewing, darning or embroidery needles	300%	..
	7319·20	-Safety pins	300%	..
	7319·30	-Other pins	300%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7319·90	-Other	300%	..
73·20		SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL		
	7320·10	-Leaf-springs and leaves therefor	300%	..
	7320·20	-Helical springs	300%	..
	7320·90	-Other	300%	..
73·21		STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL		
		-Cooking appliances and plate warmers:		
	7321·11	- -For gas fuel or for both gas and other fuels	300%	..
	7321·12	- -For liquid fuel	300%	..
	7321·13	- -For solid fuel	300%	..
		-Other appliances :		
	7321·81	- -For gas fuel or both gas and other fuels	300%	..
	7321·82	- -For liquid fuel	300%	..
	7321·83	- -For solid fuel	300%	..
	7321·90	-Parts	300%	..
73·22		RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL		
		-Radiators and parts thereof :		
	7322·11	- -Of cast iron	150%	..
	7322·19	- -Other	300%	..
	7322·90	-Other	300%	..

Heading No	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
73·23		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL		
	7323·10	-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	300%	..
		-*Other*:		
	7323·91	- -of cast iron, not enamelled	150%	..
	7323·92	- -of cast iron, enamelled	150%	..
	7323·93	-of stainless steel	300%	..
	7323·94	- -of iron (other than cast iron) or steel, enamelled	300%	..
	7323·99	- -Other	150%	..
73·24		SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL		
	7324·10	-Sinks and wash basins, of stainless steel	300%	..
		-*Baths*:		
	7324·21	- -of cast iron, whether or not enamelled	150%	..
	7324·29	- -Other	300%	..
	7324·90	- -Other, including parts	300%	..
73·25		OTHER CAST ARTICLES OF IRON OR STEEL.		
	7325·10	-Of non-malleable cast iron	150%	..
		-*Other*:		
	7325·91	-Grinding balls and similar articles for mills	300%	..
	7325·99	- -Other	300%	..
73·26		OTHER ARTICLES OF IRON OR STEEL		
		-*Forged or stamped, but not further worked*:		
	7326·11	--Grinding balls and similar article for mills	300%	..
	7326·19	-Other	300%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7326·20	-Articles of iron or steel wire	300%	..
	7326·90	-Other	300%	..

CHAPTER 74

Copper and articles thereof

NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(*a*) *Refined copper*

Metal containing at least 99.85 per cent. by weight of copper; or

Metal containing at least 97.5 per cent. by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE—*Other elements*

Element		Limiting content% by weight
Ag	Silver	0·25
As	Arsenic	0·5
Cd	Cadmium	1·3
Cr	Chromium	1·4
Mg	Magnesium	0·8
Pb	Lead	1·5
S	Sulphur	0·7
Sn	Tin	0·8
Te	Tellurium	0·8
Zn	Zinc	1·0
Zr	Zirconium	0·3
Other elements*, each		0·3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(*b*) *Copper alloys*

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

(*i*) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table; or

(*ii*) the total content by weight of such other elements exceeds 2.5 per cent.

(c) *Master alloys*

Alloys containing with other elements more than 10 per cent. by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 per cent. by weight of phosphorus falls in heading No. 28.48.

(d) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

(e) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the

shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 74.14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(*g*) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

—of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

—of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings Nos. 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(*h*) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB HEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) *Copper-zinc base alloys (brasses)*

Alloys of copper and zinc, with or without other elements. When other elements are present:

—zinc predominates by weight over each of such other elements;

—any nickel content by weight is less than 5 per cent. [see copper-nickel-zinc alloys (nickel silvers)]; and

—any tin content by weight is less than 3 per cent. [see copper-tin alloys (bronzes)].

(b) *Copper-tin base alloys (bronzes)*

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 per cent. or more the zinc content by weight may exceed that of tin but must be less than 10 per cent.

(c) *Copper-nickel-zinc base alloys (nickel silvers)*

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 per cent. or more by weight [see copper-zinc alloys (brasses)].

(d) *Copper-nickel base alloys*

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 per cent of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
74 01		COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER).		
	7401 10	—Copper mattes	100%	..
	7401 20	—Cement copper (precipitated copper)	100%	..
74 02	7402 00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	100%	..
74 03		REFINED COPPER AND COPPER ALLOYS, UNWROUGHT		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Refined copper* :		
	7403·11	- -Cathodes and sections of cathodes	100%	..
	7403·12	- -Wire-bars	100%	..
	7403·13	- -Billets	100%	..
	7403·19	- -Other	100%	..
		-*Copper alloys* :		
	7403·21	- -Copper-zinc base alloys (brass)	100%	..
	7403·22	- -Copper-tin base alloys (bronze)	100%	..
	7403·23	- -Copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver)	100%	..
	7403·29	- -Other copper alloys (other than master alloys of heading No 74·05)	100%	..
74·04	7404·00	COPPER WASTE AND SCRAP.	100%	..
74·05	7405·00	MASTER ALLOYS OF COPPER	100%	..
74·06		COPPER POWDERS AND FLAKES		
	7406·10	—Powders of non-lamellar structure	100%	..
	7406·20	—Powders of lamellar structure; flakes	100%	..
74·07		COPPER BARS, RODS AND PROFILES.		
	7407·10	—Of refined copper	100%	..
		—*Of copper alloys* :		
	7407·21	- -Of copper-zinc base alloys (brass)	100%	..
	7407·22	- -Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	100%	..
	7407·29	- -Other	100%	..
74·08		COPPER WIRE		
		—*Of refined copper* :		
	7408·11	- -Of which the maximum cross-sectional dimension exceeds 6 mm	100%	..
	7408·19	- -Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		—*Of copper alloys* :		
	7408·21	- -Of copper-zinc base alloys (brass)	100%	..
	7408 22	- -Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	100%	..
	7408·29	- -Other	100%	..
74·09		COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0·15 mm,		
		—*Of refined copper* :		
	7409·11	- -In coils	100%	..
	7409·19	- -Other	100%	..
		—*Of copper-zinc base alloys (brass)* :		
	7409 21	- -In coils	100%	..
	7409·29	- -Other	100%	..
		—*Of copper-tin base alloys (bronze)* :		
	7409 31	- -In coils	100%	..
	7409·39	- -Other	100%	..
	7409·40	—Of copper-nickel base alloys (cupro nickel) or copper-nickel-zinc base alloys (nickel silver)	100%	..
	7409·90	—Of other copper alloys	100%	..
74·10		COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0·15 mm.		
		—*Not backed* :		
	7410·11	- -of refined copper	100%	..
	7410 12	- -Of copper alloys	100%	..
		—*Backed* :		
	7410.21	- -Of refined copper	100%	..
	7410.22	- -Of copper alloys	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
74.11		COPPER TUBES AND PIPES		
	7411.10	--Of refined copper	100%	...
		—*Of copper alloys*:		
	7411.21	--Of copper-zinc base alloys (brass)	100%	..
	7411.22	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	100%	..
	7411.29	--Other	100%	..
74.12		COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).		
	7412.10	—Of refined copper	100%	..
	7412.20	—Of copper alloys	100%	..
74.13	7413.00	STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED.	100%	..
74.14		CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER WIRE; EXPANDED METAL OF COPPER.		
	7414.10	—Endless bands, for machinery	100%	..
	7414.90	—Other	100%	..
74.15		NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING No. 83.05) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER.		
	7415.10	—Nails and tacks, drawing pins, staples and similar articles	100%	..
		—*Other articles, not threaded* :		
	7415.21	--Washers (including spring washers)	100%	..
	7415.29	--Other	100%	..

Heading No.	Sub-heading No.	Description of articles	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7415.31	- -Screws for wood	100%	..
	7415.32	- -Other screws; bolts and nuts	100%	..
	7415.39	- -Other	100%	.
74.16	7416.00	COPPER SPRINGS	100%	.
74.17	7417.00	COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER	100%	..
74.18		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER		
	7418.10	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	100%	.
	7418.20	-Sanitary ware and parts thereof	100%	..
74.19		OTHER ARTICLES OF COPPER		
	7419.10	-Chain and parts thereof	100%	.
		-Other :		
	7419.91	- -Cast, moulded, stamped or forged, but not further worked	100%	..
	7419.99	- -Other	100%	.

CHAPTER 75

Nickel and articles thereof

NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(*a*) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including

squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(*b*) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, wire, plates, sheets, strip, foil, tubes or jipes. The wire, plates, sheets, strip, foil, tubes or p'pes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(*c*) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(*d*) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No. 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size pr vided that they do not assume the character of articles or products of other headings.

Heading No. 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(*e*) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(*a*) *Nickel, not alloyed*

Metal containing by weight at least 99 per cent. of nickel plus cobalt, provided that:

(*i*) the cobalt content by weight does not exceed 1.5%, and

(*ii*) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE—OTHER ELEMENTS

Elements		Limiting content % by weight
Fe	Iron	0·5
O	Oxygen	0·4
Other elements, each		0·3

(*b*) *Nickel alloys*

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(*i*) the content by weight of cobalt exceeds 1.5%,

(*ii*) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table, or

(*iii*) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
75.01		NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY		
	7501.10	-Nickel mattes	40%	..
	7501.20	-Nickel oxide sinters and other intermediate products of nickel metallurgy	40%	..
75.02		UNWROUGHT NICKEL		
	7502.10	-Nickel, not alloyed	40%	..
	7502.20	-Nickel alloys	40%	..
75.03	7503.00	NICKEL WASTE AND SCRAP	40%	..
75.04	7504.00	NICKEL POWDERS AND FLAKES	60%	..
75.05		NICKEL BARS, RODS, PROFILES AND WIRE		
		-*Bars, rods and profiles* :		
	7505.11	- -Of nickel, not alloyed	60%	..
	7505.12	- -Of nickel alloys	60%	..
		-*Wire* :		
	7505.21	- -Of nickel, not alloyed	60%	..
	7505.22	- -Of nickel alloys	100%	..
75.06		NICKEL PLATES, SHEETS, STRIP AND FOIL		
	7506.10	-Of nickel, not alloyed	60%	..
	7506.20	-Of nickel alloys	60%	..
75.07		NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
		-*Tubes and pipes* :		
	7507.11	- -Of nickel, not alloyed	60%	..
	7507.12	- -Of nickel alloys	60%	..
	7507.20	-Tube or pipe fittings	60%	..
75.08	7508.00	OTHER ARTICLES OF NICKEL	60%	..

CHAPTER 76

Aluminium and articles thereof

NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(*a*) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(*b*) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(*c*) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(*d*) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No. 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

—of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

—of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings Nos. 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(*e*) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(*a*) *Aluminium, not alloyed*

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE—OTHER ELEMENTS

Element	Limiting content % by weight
Fe+Si (iron plus silicon)	1
Other elements (1) each	0 1 (2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0·1% but not more than 0·2%, provided that neither the chromium nor manganese content exceeds 0·05%.

(b) *Aluminium alloys*

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(*i*) the content by weight of at least one of the other elements or of iron plus silicon taken together shall be greater than the limit specified in the foregoing table; or

(*ii*) the total content by weight of such other elements exceeds 1%.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
76.01		UNWROUGHT ALUMINIUM		
	7601.10	-Aluminium, not alloyed	60%	..
	7601.20	-Aluminium alloys	60%	..
76.02	7602.00	ALUMINIUM WASTE AND SCRAP	60%	.
76.03		ALUMINIUM POWDERS AND FLAKES		
	7603.10	-Powders of non-lamellar structure	100%	.
	7603.20	-Powders of lamellar structure; flakes	100%	.
76.04		ALUMINIUM BARS, RODS AND PROFILES		
	7604.10	-Of aluminium, not alloyed	100%	..
		-Of aluminium alloys :		
	7604.21	- -Hollow profiles	100%	..
	7604.29	- -Other	100%	..
76.05		ALUMINIUM WIRE		
		-Of aluminium, not alloyed :		
	7605.11	- -Of which the maximum cross-sectional dimension exceeds 7 mm	100%	..
	7605.19	- -Other	100%	..
		-Of aluminium alloys :		
	7605.21	- -Of which the maximum cross-sectional dimension exceeds 7 mm	100%	..
	7605.29	- - Other	100%	..
76.06		ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0·2 MM		
		-Rectangular (including square) :		
	7606.11	- - Of aluminium, not alloyed	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	7606.12	- -Of aluminium alloys	100%	..
		-Other :		
	7606.91	- -Of aluminium, not alloyed	100%	..
	7606.92	- -Of aluminium alloys	100%	..
76.07		ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING NOT EXCEEDING 0·2 MM)		
		-Not backed :		
	7607.11	- -Rolled but not further worked	100%	..
	7607.19	- -Other	100%	..
	7607.20	-Backed	100%	..
76.08		ALUMINIUM TUBES AND PIPES		
	7608.10	-Of aluminium, not alloyed	100%	..
	7608.20	-Of aluminium alloys	100%	..
76.09	7609.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	100%	..
76.10		ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING No. 94·06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES		
	7610.10	-Doors, windows and their frames and thresholds for doors	100%	..
	7610.90	-Other	100%	..
76.11	7611.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
76.12		ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		
	7612.10	-Collapsible tubular containers	100%	..
	7612.90	-Other	100%	..
76.13	7613.00	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	100%	..
76.14		STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED		
	7614.10	-With steel core	100%	..
	7614.90	-Other	100%	..
76.15		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM		
	7615.10	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	100%	..
	7615.20	-Sanitary ware and parts thereof	100%	..
76.16		OTHER ARTICLES OF ALUMINIUM		
	7616.10	-Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	100%	.
	7616.90	-Other	100%	..

CHAPTER 77

(Reserved for possible future use)

CHAPTER 78

Lead and articles thereof

NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(*a*) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(*b*) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(*c*) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares) equilateral

triangles or regular convex polygons (including "flattened circles" and "modified rectangles" of which two opposit sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(*d*) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No. 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

—of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

—of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(*e*) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE

In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided

that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE—OTHER ELEMENTS

Element		Limiting content % by weight
Ag	Silver	0·02
As	Arsenic	0·005
Bi	Bismuth	0·05
Ca	Calcium	0·002
Cd	Cadmium	0·002
Cu	Copper	0·08
Fe	Iron	0·002
S	Sulphur	0·002
Sb	Antimony	0·005
Sn	Tin	0·005
Zn	Zinc	0·002
Other each	(for example Te),	0·001

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
78.01		UNWROUGHT LEAD		
	7801.10	-Refined lead	100%	..
		-Other :		
	7801.91	- -Containing by weight antimony as the principal other element	100%	..
	7801.99	- -Other	100%	..
78.02	7802.00	LEAD WASTE AND SCRAP	100%	..
78.03	7803.00	LEAD BARS, RODS, PROFILES AND WIRE	100%	..
78.04		LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Plates, sheets, strip and foil :		
	7804.11	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0·2 mm	100%	..
	7804.19	--Other	100%	..
	7804.20	-Powders and flakes	100%	..
78.05	7805.00	LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS ELBOWS, SLEEVES)	100%	..
78.06	7806.00	OTHER ARTICLES OF LEAD	100%	..

CHAPTER 79

Zinc and articles thereof

NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(*a*) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(*b*) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms,

which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No. 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

—of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

—of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 79.05, applies, *inter alia,* to plates, sheets, strip and foil patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) *Zinc, not alloyed*

Metal containing by weight at least 97.5% of zinc.

(b) *Zinc alloys*

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) *Zinc dust*

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
79.01		UNWROUGHT ZINC		
		-*Zinc, not alloyed*:		
	7901.11	--Containing by weight 99.99% or more of zinc	100%	.
	7901.12	--Containing by weight less than 99.99% of zinc	100%	..
	7901.20	-Zinc alloys	100%	..
79.02	7902.00	ZINC WASTE AND SCRAP	100%	.
79.03		ZINC DUST, POWDERS AND FLAKES		
	7903.10	-Zinc dust	100%	..
	7903.90	-Other	100%	..
79.04	7904.00	ZINC BARS, RODS, PROFILES AND WIRE	100%	..
79.05	7905.00	ZINC PLATES, SHEETS, STRIP AND FOIL	100%	..
79.06	7906.00	ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	100%	.
79.07		OTHER ARTICLES OF ZINC		
	7907.10	-Gutters, roof capping, skylight frames and other fabricated building components	100%	..
	7907.90	-Other	100%	..

CHAPTER 80

Tin and articles thereof

NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(*a*) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(*b*) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(*c*) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(*d*) *Plates, sheets, strip and foil*

Plat-surfaced products (other than the unwrought products of heading No. 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

—of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

—of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings Nos. 80 04 and 80.05 apply, *inter alia,* to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(*e*) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shapped or fitted with flanges, collars or rings.

SUBHEADING NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(*a*) *Tin, not alloyed*

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE—OTHER ELEMENTS

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(*b*) *Tin alloys*

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

(*i*) the total content by weight of such other elements exceeds 1%; or

(*ii*) the content by weight of either bismuth or copper shall be equal to or greater than the limit specified in the foregoing table.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
80.01		UNWROUGHT TIN		
	8001.10	-Tin, not alloyed	40%	..
	8001.20	-Tin alloys	60%	..
80.02	8002.00	TIN WASTE AND SCRAP	60%	..
80.03	8003.00	TIN BARS, RODS, PROFILES AND WIRE	60%	..
80.04	8004.00	TIN PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm	60%	..
80.05		TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM; TIN POWDERS AND FLAKES		
	8005.10	-Foil	60%	..
	8005.20	-Powders and flakes	60%	..
80.06	8006.00	TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	60%	..
80.07	8007.00	OTHER ARTICLES OF TIN	60%	..

CHAPTER 81

Other base metals; cermets; articles thereof

SUBHEADING NOTE

Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" shall apply, *mutatis mutandis*, to this Chapter.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
81.01		TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
	8101.10	-Powders	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		- *Other* :		
	8101.91	- - Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	60%	..
	8101.92	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	60%	..
	8101.93	- - Wire	60%	..
	8101.99	- - Other	60%	..
81.02		MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
	8102.10	- Powders	60%	..
		- *Other*:		
	8102.91	- - Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	60%	..
	8102.92	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	60%	..
	8102.93	- - Wire	60%	..
	8102.99	- - Other	60%	..
81.03		TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
	8103.10	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	60%	..
	8103.90	- Other	60%	..
81.04		MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
		- *Unwrought magnesium* :		
	8104.11	- - Containing at least 99·8% by weight of magnesium	40%	..
	8104.19	- - Other	40%	..
	8104.20	- Waste and scrap	40%	..
	8104.30	- Raspings, turnings and granules, graded according to size; powders	40%	..
	8104.90	- Other	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
81.05		COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
	8105.10	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	60%	—
	8105.90	- Other	60%	—
81.06	8106.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	60%	..
81.07		CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
	8107.10	- Unwrought cadmium; waste and scrap; powders	60%	..
	8107.90	- Other	60%	..
81.08		TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
	8108.10	- Unwrought titanium; waste and scrap; powders	60%	..
	8108.90	- Other	60%	..
81.09		ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
	8109.10	- Unwrought zirconium; waste and scrap; powders	60%	..
	8109.90	- Other	60%	..
81.10	8110.00	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	60%	..
81.11	8111.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	60%	..
81.12		BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP		
		- *Beryllium :*		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8112.11	--Unwrought; waste and scrap; powders	60%	..
	8112.19	--Other	60%	..
	8112.20	-Chromium	60%	..
	8112.30	-Germanium	60%	..
	8112.40	-Vanadium	60%	..
		-Other :		
	8112.91	--Unwrought; waste and scrap; powders	60%	..
	8112.99	--Other	60%	..
81.13	8113.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	60%	..

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

NOTES

1 Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(*a*) Base metal;

(*b*) Metal carbides or cermets;

(*c*) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(*d*) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.

3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
82.01		HAND TOOLS, THE FOLLOWING : SPADES, SHOVELS, MATTOCKS: PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY		
	8201.10	-Spades and shovels	60%	..
	8201.20	-Forks	60%	..
	8201.30	-Mattocks, picks, hoes and rakes	60%	..
	8201.40	-Axes, bill hooks and similar hewing tools	60%	..
	8201.50	-One-handed secateurs (including poultry shears)	100%	..
	8201.60	-Hedge shears, two-handed pruning shears and similar two-handed shears	60%	..
	8201.90	-Other hand tools of a kind used in agriculture, horticulture or forestry	60%	..
82.02		HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)		
	8202.10	-Hand saws	60%	..
	8202.20	-Band saw blades	60%	..
		-Circular saw blades (including slitting or slotting saw blades) :		
	8202.31	- -With working part of steel	60%	..
	8202.32	- -With working part of other materials	60%	..
	8202.40	-Chain saw blades	60%	..
		-Other saw blades :		
	8202.91	- -Straight saw blades, for working metal	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8202.99	--Other	60%	..
82.03		FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS		
	8203.10	-Files, rasps and similar tools	60%	..
	8203.20	-Pliers (including cutting pliers), pincers, tweezers and similar tools	60%	..
	8203.30	-Metal cutting shears and similar tools	60%	..
	8203.40	-Pipe-cutters, bolt croppers, perforating punches and similar tools	60%	..
82.04		HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES		
		-Hand operated spanners and wrenches :		
	8204.11	--Non-adjustable	60%	..
	8204.12	--Adjustable	60%	..
	8204.20	-Interchangeable spanner sockets, with or without handles	60%	..
82.05		HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES; CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS		
	8205.10	-Drilling, threading or tapping tools	60%	..
	8205.20	-Hammers and sledge hammers	60%	..
	8205.30	-Planes, chisels, gouges and similar cutting tools for working wood	60%	..
	8205.40	-Screwdrivers	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Other hand tools (including glaziers' diamonds) :		
	8205.51	--Household tools	60%	..
	8205.59	--Other	60%	..
	8205.60	-Blow lamps	60%	..
	8205.70	-Vices, clamps and the like	60%	..
	8205.80	-Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	60%	..
	8205.90	-Sets of articles of two or more of the foregoing subheadings	60%	..
82.06	8206.00	TOOLS OF TWO OR MORE OF THE HEADINGS NOS. 82·02 TO 82·05, PUT UP IN SETS FOR RETAIL SALE	60%	..
82.07		INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS		
		-Rock drilling or earth boring tools :		
	8207.11	--With working part of sintered metal carbide or cermets	60%	..
	8207.12	--With working part of other material	60%	..
	8207.20	-Dies for drawing or extruding metal	60%	..
	8207.30	-Tools for pressing, stamping or punching	60%	..
	8207.40	-Tools for tapping or threading	60%	..
	8207.50	-Tools for drilling, other than for rock drilling	60%	..
	8207.60	-Tools for boring or broaching	60%	..
	8207.70	-Tools for milling	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8207.80	-Tools for turning	60%	..
	8207.90	-Other interchangeable tools	60%	.
82.08		KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES		
	8208.10	-For metal working	The rate applicable to the machine or mechanical appliance with which the knife or the cutting blade is designed to be used.	
	8208.20	-For wood working	The rate applicable to the machine or mechanical appliance with which the knife or the cutting blade is designed to be used.	
	8208.30	-For kitchen appliances or for machines used by the food industry	The rate applicable to the machine or mechanical appliance with which the knife or the cutting blade is designed to be used.	
	8208.40	-For agricultural, horticultural or forestry machines	The rate applicable to the machine or mechanical appliance with which the knife or the cutting blade is designed to be used.	
	8208.90	-Other	The rate applicable to the machine or mechanical appliance with which the knife or the cutting blade is designed to be used.	
82.09	8209.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF SINTERED METAL CARBIDES OR CERMETS	60%	..
82.10	8210.00	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	100%	..
82.11		KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING NO. 82.08, AND BLADES THEREFOR		
	8211.10	-Sets of assorted articles	100%	..
		-Other :		
	8211.91	- -Tables knives having fixed blades	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Area
(1)	(2)	(3)	(4)	(5)
	8211.92	--Other knives having fixed blades	100%	..
	8211.93	--Knives having other than fixed blades	100%	..
	8211.94	--Blades	100%	..
82.12		RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)		..
	8212.10	-Razors	100%	..
	8212.20	-Safety razor blades, including razor blade blanks in strips	100%	..
	8212.90	-Other parts	100%	..
82.13	8213.00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	100%	..
82.14		OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)		
	8214.10	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	100%	..
	8214.20	-Manicure or pedicure sets and instruments (including nail files)	100%	..
	8214.90	-Other	100%	..
82.15		SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE		
	8215.10	-Sets of assorted articles containing at least one article plated with precious metal	100%	..
	8215.20	-Other assets of assorted articles	100%	..
		-Other :		
	8215.91	--Plated with precious metal	100%	..
	8215.99	--Other	100%	..

CHAPTER 83

Miscellaneous articles of base metal

NOTES

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading No. 83.02, the word "casters" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
83.01		PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED) OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL		
	8301.10	-Padlocks	100%	..
	8301.20	-Locks of a kind used for motor vehicles	100%	..
	8301.30	-Locks of a kind used for furniture	100%	..
	8301.40	-Other locks	100%	..
	8301.50	-Clasps and frames with clasps, incorporating locks	100%	..
	8301.60	-Parts	100%	..
	8301.70	-Keys presented separately	100%	..
83.02		BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HATRACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSURES OF BASE METAL		
	8302.10	-Hinges	100%	..
	8302.20	-Castors	100%	..
	8302.30	-Other mountings, fittings and similar articles suitable for motor vehicles	100%	..
		-Other mountings, fittings and similar articles :		
	8302.41	--Suitable for buildings	100%	..
	8302.42	--Other, suitable for furniture	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8302.49	- -Other	100%	..
	8302.50	-Hat-racks, hat-pegs, brackets and similar fixtures	100%	..
	8302.60	-Automatic door closers	100%	..
83.03	8303.00	ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	100%	..
83.04	8304.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING No. 94·03	100%	..
83.05		FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL: STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL		
	8305.10	-Fittings for loose-leaf binders or files	100%	..
	8305.20	-Staples in strips	100%	..
	8305.90	-Other, including parts	100%	..
83.06		BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL		
	8306.10	-Bells, gongs and the like	100%	..
		-Statuettes and other ornaments:		
	8306.21	- -Plated with precious metal	100%	..
	8306.29	- -Other	100%	..
	8306.30	-Photograph, picture or similar frames mirrors	100%	..
83.07		FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS		
	8307.10	-Of iron or steel	100%	..
	8307.90	-Of other base metal	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
83.08		CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL		
	8308.10	-Hooks, eyes and eyelets	100%	..
	8308.20	-Tubular or bifurcated rivets	100%	..
	8308.90	-Other, including parts	100%	..
83.09		STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL		
	8309.10	-Crown corks	100%	..
	8309.90	-Other	100%	..
83.10	8310.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING No. 94.05	100%	..
83.11		WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING		
	8311.10	-Coated electrodes of base metal for electric-arc welding	60%	..
	8311.20	-Cored wire of base metal, for electric-arc welding	60%	..
	8311.30	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	60%	..
	8311.90	-Other, including parts	60%	..

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Section does not cover:

(*a*) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of unhardened vulcanised rubber (heading No. 40.16);

(*b*) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(*c*) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(*d*) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(*e*) Transmission or conveyor belts of textile material (heading No. 59.10) or other articles of textile material for technical uses (heading No. 59.11);

(*f*) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for styli (heading No 85.22);

(*g*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*h*) Drill pipe (heading No. 73.04);

(*ij*) Endless belts of metal wire or strip (Section XV);

(*k*) Articles of Chapter 82 or 83;

(*l*) Articles of Section XVII;

(*m*) Articles of Chapter 90;

(*n*) Clocks, watches or other articles of Chapter 91;

(*o*) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines of heading No. 96.03; similar interchangeable tools are to be classified according to the constituent

material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No. 68.04 or 69.09); or

(p) Articles of Chapter 95.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings Nos. 84.85 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84.79 or 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;

(c) All other parts are to be classified in heading No. 84.85 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

NOTES

1. This Chapter does not cover:

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);

(c) Laboratory glassware (heading No. 70.17, machinery, appliances or other articles for technical uses or parts thereof, of glass, (heading No. 70.19 or 70.20);

(*d*) Articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(*e*) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or

(*f*) Hand-operated mechanical floor sweepers, not motorised (heading No. 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a described in one or other of the headings Nos. 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover:

(*a*) Germination plant, incubators or brooders (heading No. 84.36);

(*b*) Grain dampening machines (heading No. 84.37);

(*c*) Diffusing apparatus for sugar juice extraction (heading No. 84.38);

(*d*) Machinery for the heat treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51); or

(e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:

(*a*) Sewing machines for closing bags or similar containers (heading No. 84.52); or

(*b*) Office machinery of heading No. 84.72.

3. A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No. 84.56.

4. Heading No. 84.57 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:

(*a*) by automatic tool change from a magazine or the like in conformity with a machinery programme (machining centres),

(*b*) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(*c*) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading No. 84.71, the expression "automatic data processing machines" means:

(*a*) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for

the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;

(b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:

(*a*) it is connectable to the central processing unit either directly or through one or more other units;

(b) it is specifically designed as part of such a system [it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system].

Such units presented separately are also to be classified in heading No. 84.71.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading No. 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diametres of which do not differ from the nominal diameter by more than 1 per cent or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

SUBHEADING NOTE

Subheading No. 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
84.01		NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION		
	8401.10	-Nuclear reactors	40%	..
	8401.20	-Machinery and apparatus for isotopic separation, and parts thereof	40%	..
	8401.30	-Fuel elements (cartridges), non-irradiated	40%	..
	8401.40	-Parts of nuclear reactors	40%	..
84.02		STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS		
		-Steam or other vapour generating boilers :		
	8402.11	- -Watertube boilers with a steam production exceeding 45t per hour	40%	..
	8402.12	- -Watertube boilers with a steam production not exceeding 45t per hour	40%	..
	8402.19	- -Other vapour generating boilers, including hybrid boilers	40%	..
	8402.20	- -Super-heated water boilers	40%	..
	8402.90	- -Parts	40%	..
84.03		CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING NO. 84·02		
	8403.10	-Boilers	300%	..
	8403.90	-Parts	300%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
84.04		AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING No. 84·02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR SEAM OR OTHER VAPOUR POWER UNITS		
	8404.10	- Auxiliary plant for use with boilers of heading No. 84·02 or 84·03	300%	..
	8404.20	- Condensers for steam or other vapour power units	40%	—
	8404.90	- Parts	300%	..
84.05		PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS		
	8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	40%	.
	8405.90	- Parts	40%	..
84.06		STEAM TURBINES AND OTHER VAPOUR TURBINES		
		- *Turbines :*		
	8406.11	- - For marine propulsion	40%	..
	8406.19	- - Other	40%	..
	8406.90	- Parts	40%	..
84.07		SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES		
	8407.10	- Aircraft engines	100%	.
		- *Marine propulsion engines :*		
	8407.21	- - Outboard motors	100%	..
	8407.29	- - Other	100%	—

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :		
	8407.31	--Of a cylinder capacity not exceeding 50 cc	100%	..
	8407.32	--Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	100%	..
	8407.33	--Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	100%	..
	8407.34	--Of a cylinder capacity exceeding 1,000 cc	100%	..
	8407.90	-Other engines	100%	..
84.08		COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)		
	8408.10	-Marine propulsion engines	100%	..
	8408.20	-Engines of a kind used for the propulsion of vehicles of Chapter 87	100%	..
	8408.90	-Other engines	100%	..
84.09		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING No. 84.07 OR 84.08		
	8409.10	-For aircraft engines	100%	..
		-Other :		
	8409.91	--Suitable for use solely or principally with spark-ignition internal combustion piston engines	100%	..
	8409.99	--Other	100%	..
84.10		HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR		
		-Hydraulic turbines and water wheels :		
	8410.11	--Of a power not exceeding 1,000 kW	40%	..
	8410.12	--Of a power exceeding 1,000 kW but not exceeding 10,000 kW	40%	..
	8410.13	--Of a power exceeding 10,000 kW	40%	..
	8410.90	-Parts, including regulators	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
84.11		TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES		
		-*Turbo-jets* :		
	8411.11	--Of a thrust not exceeding 25 kN	40%	..
	8411.12	--Of a thrust exceeding 25 kN	40%	..
		-*Turbo-propellers* :		
	8411.21	--Of a power not exceeding 1,100 kW	40%	..
	8411.22	--Of a power exceeding 1,100 kW	40%	..
		-*Other gas turbines* :		
	8411.81	--Of a power not exceeding 5,000 kW	40%	..
	8411.82	--Of a power exceeding 5,000 kW	40%	..
		-*Parts* :		
	8411.91	--Of turbo-jets or turbo-propellers	40%	..
	8411.99	--Other	40%	..
84.12		OTHER ENGINES AND MOTORS		
	8412.10	-Reaction engines other than turbo-jets	40%	..
		-*Hydraulic power engines and motors* :		
	8412.21	--Linear acting (cylinders)	40%	..
	8412.29	--Other	40%	..
		-*Pneumatic power engines and motors* :		
	8412.31	--Linear acting (cylinders)	40%	..
	8412.39	--Other	40%	..
	8412.80	-Other	60%	..
	8412.90	-Parts	60%	..
84.13		PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS		
		-*Pumps fitted or designed to be fitted with a measuring device* :		
	8413.11	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8413.19	--Other	60%	..
	8413.20	-Hand pumps, other than those of subheading No. 8413.11 or 8413.19	60%	..
	8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	100%	..
	8413.40	-Concrete pumps	40%	..
	8413.50	-Other reciprocating positive displacement pumps	40%	..
	8413.60	-Other rotary positive displacement pumps	40%	..
	8413.70	-Other centrifugal pumps	40%	..
		-*Other pumps; liquid elevators* :		
	8413.81	--Pumps	40%	..
	8413.82	--Liquid elevators	40%	..
		-*Parts* :		
	8413·91	--Of pumps	100%	..
	8413·92	--Of liquid elevators	40%	..
84·14		AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS		
	8414·10	-Vacuum pumps	40%	..
	8414·20	-Hand-or foot-operated air pumps	40%	..
	8414·30	-Compressors of a kind used in refrigerating equipment	100%	..
	8414·40	-Air compressors mounted on a wheeled chassis for towing	40%	..
		-*Fans* :		
	8414·51	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	60%	..
	8414·59	--Other	100%	...

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8414·60	-Hoods having a maximum horizontal side not exceeding 120 cm	100%	..
	8414·80	Other	100%	..
	8414·90	-Parts	100%	..
84·15		AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED		
	8415·10	-Window or wall types, self-contained	100%	..
		-*Other* :		
	8415·81	- -Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	100%	..
	8415·82	- -Other, incorporating a refrigerating unit	100%	..
	8415·83	- -Not incorporating a refrigerating unit	100%	..
	8415·90	-Parts	100%	..
84·16		FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES		
	8416·10	-Furnace burners for liquid fuel	40%	..
	8416·20	-Other furnace burners, including combination burners	40%	..
	8416·30	-Mechanical stores, mechanical grates, mechanical ash dischargers and similar appliances	40%	..
	8416·90	-Parts	40%	..
84·17		INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC		
	8417·10	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8417·20	-Bakery ovens, including biscuit ovens	40%	..
	8417·80	-Other	40%	..
	8417·90	-Parts	40%	..
84·18		REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING No. 84·15		
	8418·10	-Combined refrigerator-freezers, fitted with separate external doors	100%	..
		-Refrigerators, household type :		
	8418·21	- -Compression-type	100%	..
	8418·22	- -Absorption-type, electrical	100%	..
	8418·29	- -Other	100%	..
	8418·30	-Freezers of the chest type, not exceeding 800 l capacity	100%	..
	8418·40	-Freezers of the upright type, not exceeding 900 l capacity	100%	..
	8418·50	-Refrigerating or freezing display counters, cabinets, show-cases and the like	100%	..
		-Other refrigerating or freezing equipment ; heat pumps :		
	8418·61	- -Compression type units whose condensers are heat exchangers	100%	..
	8418·69	- -Other	100%	..
		-Parts :		
	8418·91	- -Furniture designed to receive refrigerating or freezing equipment	100%	..
	8418·99	- -Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
84·19		MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC		
		-Instantaneous or storage water heaters, non-electric :		
	8419·11	--Instantaneous gas water heaters	60%	..
	8419.19	--Other	60%	..
	8419.20	-Medical, surgical or laboratory sterilisers	40%	..
		-Dryers :		
	8419.31	--For agricultural products	40%	..
	8419.32	--For wood, paper pulp, paper or paperboard	40%	..
	8419.39	--Other	40%	..
	8419.40	-Distilling or rectifying plant	40%	..
	8419.50	-Heat exchange units	60%	..
	8419.60	-Machinery for liquefying air or gas	40%	..
		-Other machinery, plant and equipment :		
	8419.81	--For making hot drinks or for cooking or heating food	60%	..
	8419.89	--Other	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8419.90	-Parts	60%	..
84.20		CALENDERING OR OTHER ROLLING MACHINES OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR.		
	8420.10	- Calendering or other rolling machines	40%	..
		-Parts :		
	8420.91	- -Cylinders	40%	..
	8420.99	- -Other	40%	..
84.21		CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES		
		-Centrifuges, including centrifugal dryers :		
	8421.11	- -Cream separators	40%	..
	8421.12	- -Clothes-dryers	40%	..
	8421.19	- -Other	40%	..
		-Filtering or purifying machinery and apparatus for liquids :		
	8421.21	- -For filtering or purifying water	40%	..
	8421.22	- -For filtering or purifying beverages other than water	40%	..
	8421.23	- -Oil or petrol-filters for internal combustion engines	100%	..
	8421.29	- -Other	100%	—
		-Filtering or purifying machinery and apparatus for gases :		
	8421.31	- -Intake air filters for internal combustion engines	100%	..
	8421.39	- -Other	100%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Parts :		
	8421.91	--Of centrifuges, including centrifugal dryers	40%	..
	8421.99	--Other	100%	..
84.22		DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING, CAPSULING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY; MACHINERY FOR AERATING BEVERAGES		
		-Dish washing machines:		
	8422·11	--Of the household type	60%	..
	8422.19	--Other	60%	..
	8422.20	-Machinery for cleaning or drying bottles or other containers	60%	..
	8422·30	-Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages	60%	..
	8422·40	-Other packing or wrapping machinery	60%	..
	8422·90	-Parts	60%	..
84·23		WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS		
	8423·10	-Personal weighing machines, including baby scales; household scales	60%	..
	8423·20	-Scales for continuous weighing of goods on conveyors	60%	..
	8423·30	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scale	60%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Other weighing machinery :		
	8423·81	- -Having a maximum weighing capacity not exceeding 30 kg	60%	..
	8423·82	- -Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	60%	..
	8423·89	- -Other	60%	..
	8423·90	- Weighing machine weights of all kinds; parts of weighing machinery	60%	..
84·24		MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES		
	824.10	- Fire extinguishers, whether or not charged	60%	..
	8424·20	- Spray guns and similar appliances	60%	..
	8424·30	- Steam or sand blasting machines and similar jet projecting machines	40%	..
		-Other appliances :		
	8424·81	- -Agricultural or horticultural	40%	..
	8424·89	- -Other	40%	..
	8424·90	- Parts	60%	..
84·25		PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS		
		-Pulley tackle and hoists other hoists or hoists of a kind used vehicles :		
	8425.11	- -Powered by electric motor	40%	..
	8425.19	- -Other	40%	..
	8425·20	- Pit-head winding gear; specially designed for use ground	40%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		--Other winches; capstans:		
	8425.31	- -Powered by electric motor	40%	..
	8425.39	- -Other	40%	..
		-Jacks: hoists of a kind used for raising vehicles :		
	8425.41	- -Built-in jacking systems of a type used in garages	40%	..
	8425.42	- -Other jacks and hoists, hydraulic	40%	..
	8425.49	- -Other	40%	..
84.26		DERRICKS; CRANES INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE		
		-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
	8426.11	- -Overhead travelling cranes on fixed support	40%	..
	8426.12	- -Mobile lifting frames on tyres and straddle carriers	60%	..
	8426.19	- -Other	40%	..
	8426.20	- Tower cranes	40%	..
	8426.30	- Portal or pedestal jib cranes	40%	..
		-Other machinery, self-propelled :		
	8426.41	- -On tyres	60%	..
	8426.49	- -Other	40%	..
		-Other mahinery :		
	8426.91	- -Designed for mounting on road vehicles	40%	..
	8426.99	- -Other	40%	..
84.27		FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT		
	8427.10	- Self-propelled trucks powered by an electric motor	60%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8427.20	- Other self-propelled trucks	60%	..
	8427.90	- Other trucks	100%	..
84.28		OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS)		
	8428.10	- Lifts and skip hoists	40%	..
	8428.20	- Pneumatic elevators and conveyors	40%	..
		-Other continuous-action elevators and conveyors, for goods or materials :		
	8428.31	- -Specially designed for underground use	40%	..
	8428.32	- -Other, bucket type	40%	..
	8428.33	- -Other, belt type	40%	..
	8428.39	- -Other	40%	..
	8428.40	- Escalators and moving walkways	40%	..
	8428.50	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	40%	..
	8428.60	- Teleferics, chair-lifts, ski-draglines traction mechanisms for funiculars	40%	..
	8428.90	-Other machinery	40%	..
84.29		SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS.		
		-Bulldozers and angledozers :		
	8429.11	- -Track laying	40%	..
	8429.19	- -Other	40%	..
	8429.20	- Graders and levellers	40%	..
	8429.30	- Scrapers	40%	..
	8429.40	- Tamping machines and road rollers	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		- *Mechanical shovels, excavators and shovel loaders* :		
	8429.51	- -Front-end shovel loaders	40%	..
	8429.52	- -Machinery with a 360° revolving superstructure	40%	..
	8429.59	- -Other	40%	..
84.30		OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS		
	8430.10	-Pile-drivers and pile-extractors	40%	..
	8430.20	-Snow-ploughs and snow-blowers	40%	..
		-Coal or rock cutters and tunnelling machinery :		
	8430.31	- -Self-propelled	40%	..
	8430.39	- -Other	40%	..
		-Other boring or sinking machinery :		
	8430.41	- -Self-propelled	40%	..
	8430.49	- -Other	40%	..
	8430.50	-Other machinery, self-propelled	40%	..
		-Other machinery, not self-propelled :		
	8430.61	- -Tamping or compacting machinery	40%	..
	8430.62	- -Scrapers	40%	..
	8430.69	- -Other	40%	..
84.31		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS NOS. 84.25 to 84.30		
	8431.10	-Of machinery of heading No. 84.25	40%	—
	8431.20	-Of machinery of heading No. 84.27	100%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Of machinery of heading No. 84.28		
	8431.31	- -Of lifts, skip hoists or escalators	40%	..
	8431.39	- -Other	40%	..
		-Of machinery of heading No. 84.26, 84.29 or 84.30 :		
	8431.41	- -Buckets, shovels, grabs and grips	40%	..
	8431.42	- -Bulldozer or angledozer blades	40%	..
	8431.43	- -Parts of boring or sinking machinery of subheading 8430.41 or 8430.49	40%	..
	8431.49	- -Other	60%	..
84.32		AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS		
	8432.10	-Ploughs	40%	..
		-Harrows, scarifiers, cultivators, weeders and hoes:		
	8432.21	- -Disc harrows	40%	..
	8432.29	- -Other	40%	..
	8432.30	- Seeders, planters and transplanters	40%	..
	8432.40	-Manure spreaders and fertiliser distributors	40%	..
	8432.80	-Other machinery	60%	..
	8432.90	-Parts	60%	..
84.33		HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING No. 84.37		
		-Mowers for lawns, parks or sports-grounds :		
	8433.11	- -Powered, with the cutting device rotating in a horizontal plane	40%	..
	8433.19	- -Other	40%	..
	8433.20	-Other mowers, including cutter bars for tractor mounting	40%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8433·30	-Other haymaking machinery	40%	..
	8433·40	-Straw or fodder balers, including pick-up balers	40%	..
		-Other harvesting machinery; threshing machinery :		
	8433·51	- -Combine harvester-threshers	40%	..
	8433·52	- -Other threshing machinery	40%	..
	8433·53	- -Root or tuber harvesting machines	40%	..
	8433·59	- -Other	40%	..
	8433·60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	40%	..
	8433·90	—Parts	40%	..
84·34		MILKING MACHINES AND DAIRY MACHINERY		
	8434·10	—Milking machines	40%	..
	8434·20	—Dairy machinery	40%	..
	8434·90	—Parts	40%	..
84.35		PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES		
	8435·10	—Machinery	60%	..
	8435·90	—Parts	60%	..
84·36		OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCULDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS		
	8436·10	—Machinery for preparing animal feeding stuffs	40%	..
		— Poultry-keeping machinery; poultry incubators and brooders :		
	8436·21	- -Poultry incubators and brooders	40%	..
	8436·29	- -Other	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8436·80	—Other machinery	40%	..
		—*Parts:*		
	8436·91	- -Of poultry-keeping machinery or poultry incubators and brooders	40%	..
	8436·99	- -Other]	40%	..
84·37		MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY		
	8437·10	—Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	40%	..
	8437·80	—Other machinery	40%	..
	8437·90	—Parts	40%	..
84·38		MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS		
	8438·10	—Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	60%	..
	8438·20	—Machinery for the manufacture of confectionery, cocoa or chocolate	60%	..
	8438.30	—Machinery for sugar manufacture	40%	..
	8438.40	—Brewery machinery	60%	..
	8438.50	—Machinery for the preparation of meat or poultry	60%	..
	8438.60	—Machinery for the preparation of fruits, nuts or vegetables	60%	..
	8438.80	—Other machinery	60%	..
	8438.90	—Parts	60%	..
84·39		MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPER BOARD		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8439·10	—Machinery for making pulp of fibrous cellulosic material	40%	..
	8439·20	—Machinery for making paper or paper board	40%	..
	8439·30	—Machinery for finishing paper or paper board	40%	..
		—*Parts*:		
	8439·91	- -Of machinery for making pulp of fibrous cellulosic material	40%	..
	8439·99	- -Other	40%	..
84·40		BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	40%	..
	8440·10	—Machinery	40%	..
	8440·90	—Parts	40%	..
84·41		OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS		
	8441·10	—Cutting machines	100%	..
	8441·20	—Machines for making bags, sacks or envelopes	40%	..
	8441·30	—Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	40%	..
	8441·40	—Machines for moulding articles in paper pulp, paper or paperboard	40%	..
	8441·80	—Other machinery	40%	..
	8441·90	—Parts	100%	..
84·42		MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS NOS. 84.56 TO 84·65), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)		
	8442·10	—Phototype-setting and composing machines	40%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8442·20	—Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device.	40%	..
	8442·30	—Other machinery, apparatus and equipment	40%	—
	8442.40	—Parts of the foregoing machinery, apparatus or equipment	40%	..
	8442·50	—Printing type, blocks, plates, cylinders and other printing components, blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	40%	—
84.43		PRINTING MACHINERY; MACHINES FOR USES ANCILLARY TO PRINTING		
		—*Offset printing machinery* :		
	8443·11	- -Reel fed	40%	..
	8443·12	- -Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	40%	..
	8443·19	- -Other	40%	—
		—*Letterpress printing machinery, excluding flexographic printing* :		
	8443·21	- -Reel fed	40%	..
	8443·29	- -Other	40%	..
	8443·30	—Flexographic printing machinery	40%	..
	8443·40	—Gravure printing machinery	40%	..
	8443·50	—Other printing machinery	40%	..
	8443·60	—Machines for uses ancillary to printing	40%	..
	8443·90	—Parts	40%	..
84·44	8444·00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	40%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
84.45		MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING No. 84.46 OR 84.47		
		—*Machines for preparing textile fibres* :		
	8445.11	- -Carding machines	40%	..
	8445.12	- -Combing machines	40%	..
	8445.13	- -Drawing or roving machines	40%	..
	8445.19	- -Other	40%	..
	8445.20	—Textile spinning machines	40%	..
	8445.30	—Textile doubling or twisting machines	40%	..
	8445.40	—Textile winding (including weft-winding) or reeling machines	40%	..
	8445.90	—Other	40%	..
84.46		WEAVING MACHINES (LOOMS)		
	8446.10	—For weaving fabrics of a width not exceeding 30 cm.	40%	..
		—*For Weaving fabrics of a width not exceeding 30 cm, shuttle type* :		
	8446.21	--Power looms	40%	..
	8446.29	--Other	40%	..
	8446.30	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	40%	..
84.47		KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING		
		—*Circular knitting machines* :		
	8447.11	- -With cylinder diameter not exceeding 165 mm	60%	..
	8447.12	- -With cylinder diameter exceeding 165 mm	60%	..

Heading No.	Subheading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8447.20	—Flat knitting machines ; stitch-bonding machines	60%	..
	8447.90	—Other	60%	..
84.48		AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING No. 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING No. 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES)		
		-Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 *or* 84.47 :		
	8448.11	--Dobbies and jacquards ; card reducing, copying, punching or assembling machines for use therewith	40%	..
	8448.19	--Other	60%	..
	8448.20	-Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	40%	..
		-Parts and accessories of machines of heading No. 84.45 *or of their auxiliary machinery* :		
	8448.31	--Card clothing	40%	..
	8448.32	--Of machines for preparing textile fibres, other than card clothing	40%	..
	8448.33	--Spindles, spindle flyers, spinning, rings and ring travellers	40%	..
	8448.39	--Other	40%	..
		-Parts and accessories of weaving machines (looms) or of their auxilliary machinery :		
	8448.41	--Shuttles	40%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8448·42	--Reeds for looms, healds and heald-frames	40%	..
	8448·49	--Other	40%	..
		-Parts and accessories of machines of heading No. 84·47 or of their auxiliary machinery :		
	8448.51	--Sinkers, needles and other articles used in forming stitches	60%	..
	8448·59	--Other	60%	..
84·49	8449·00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	40%	..
84·50		HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY		
		-Machines, each of a dry linen capacity not exceeding 10 kg :		
	8450·11	--Fully-automatic machines	60%	..
	8450·12	--Other machines, with built-in centrifugal drier	60%	..
	8450·19	--Other	60%	..
	8450·20	-Machines each of a dry linen capacity exceeding 10 kg	60%	..
	8450·90	-Parts	60%	..
84·51		MACHINERY (OTHER THAN MACHINES OF HEADING NO. 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERING SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS		
	8451.10	-Dry-cleaning machines	60%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Drying machines :		
	8451.21	--Each of a dry linen capacity not exceeding 10 kg	60%	..
	8451.29	--Other	60%	..
	8451.30	-Ironing machines and presses (including fusing presses)	60%	..
	8451.40	-Washing, bleaching or dyeing machines	60%	..
	8451.50	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	40%	..
	8451.80	-Other machinery	60%	..
	8451.90	-Parts	60%	..
84.52		SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING NO. 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES		
	8452.10	-Sewing machines of the household type	100%	..
		-Other sewing machines :		
	8452.21	--Automatic units	40%	..
	8452.29	--Other	40%	..
	8452.30	-Sewing machine needles	40%	..
	8452.40	-Furniture, bases and covers for sewing machines and parts thereof	40%	..
	8452.90	-Other parts of sewing machines	100%	..
84.53		MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES		
	8453.10	-Machinery for preparing, tanning or working hides, skins or leather	40%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8453·20	-Machinery for making or repairing footwear	40%	..
	8453·80	-Other machinery	40%	..
	8453·90	-Parts	40%	..
84·54		CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES		
	8454·10	-Converters	40%	..
	8454·20	-Ingot moulds and ladles	40%	..
	8454·30	-Casting machines	40%	..
	8454·90	-Parts	40%	..
84·55		METAL-ROLLING MILLS AND ROLLS THEREFOR		
	8455·10	-Tube mills	40%	..
		-Other rolling mills :		
	8455·21	- -Hot or combination hot and cold	40%	..
	8455·22	- -Cold	40%	..
	8455·30	-Rolls for rolling mills	40%	..
	8455·90	-Other parts	40%	..
84·56		MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRA-SONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES		
	8456·10	-Operated by laser or other light or photon beam processes	40%	..
	8456·20	-Operated by ultra-sonic processes	40%	..
	8456·30	-Operated by electro-discharge processes	40%	..
	8456·90	-Other	40%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
84·57		MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL		
	8457·10	-Machining centres	40%	..
	8457·20	-Unit construction machines (single station)	40%	..
	8457·30	-Multi-station transfer machines	40%	--
84·58		LATHES FOR REMOVING METAL		
		-Horizontal lathes:		
	8458·11	- -Numerically controlled	40%	--
	8458·19	- -Other	40%	..
		-Other lathes:		
	8458·91	- -Numerically controlled	40%	..
	8458·99	- -Other	40%	..
84·59		MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES OF HEADING NO. 84·58		
	8459·10	-Way-type unit head machines	40%	..
		-Other drilling machines:		
	8459·21	- -Numerically controlled	40%	..
	8459·29	- -Other	40%	..
		-Other boring-milling machines:		
	8459·31	- -Numerically controlled	40%	..
	8459·39	- -Other	40%	..
	8459·40	-Other boring machines	40%	..
		-Milling machines, knee-type:		
	8459·51	- -Numerically controlled	40%	..
	8459·59	- -Other	40%	..
		-Other milling machines:		

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8459·61	- -Numerically controlled	40%	..
	8459·69	- -Other	40%	..
	8459·70	-Other threading or tapping machines	40%	..
84·60		MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL, SINTERED METAL CARBIDES OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING No. 84·61		
		-Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0·01 *mm:*		
	8460·11	- -Numerically controlled	40%	..
	8460·19	- -Other	40%	..
		-Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0·01 *mm:*		
	8460·21	- -Numerically controlled	40%	..
	8460·29	- -Other	40%	..
		-Sharpening (tool or cutter grinding) machines :		
	8460·31	- -Numerically controlled	40%	..
	8460·39	- -Other	40%	..
	8460·40	-Honing or lapping machines	40%	..
	8460·90	-Other	40%	..
84.61		MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL, SINTERED METAL CARBIDES OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	846.10	-Planing machines	40%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8461·20	-Shaping or slotting machines	40%	..
	8461·30	-Broaching machines	40%	..
	8461·40	-Gear cutting, gear grinding or gear finishing machines	40%	..
	8461·50	-Sawing or cutting-off machines	40%	..
	8461·90	-Other	40%	..
84·62		MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE		
	8462·10	-Forging or die-stamping machines (including presses) and hammers	40%	..
		-Bending, folding, straightening or flattening machines (including presses):		
	8462·21	- -Numerically controlled	40%	..
	8462·29	- -Other	40%	..
		-Shearing machines (including presses), other than combined punching and shearing machines :		
	8462·31	- -Numerically controlled	40%	..
	8462·39	- -Other	40%	..
		-Punching or notching machines (including presses), including combined punching and shearing machines:		
	8462·41	- -Numerically controlled	40%	..
	8462·49	- -Other	40%	..
		-Other :		
	8462·91	- -Hydraulic presses	60%	..
	8462·99	- -Other	60%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
84.63		OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL		
	8463.10	-Draw-benches for bars, tubes, profiles, wire or the like	40%	..
	8463.20	-Thread rolling machines	40%	..
	8463.30	-Machines for working wire	40%	..
	8463.90	-Other	40%	..
84.64		MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS.		
	8464.10	-Sawing machines	40%	..
	8464.20	-Grinding or polishing machines	40%	..
	8464.90	-Other	40%	..
84.65		MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS		
	8465.10	-Machines which can carry out different types of machining operations without tool change between such operations	40%	..
		-Other :		
	8465.91	- -Sawing machines	40%	..
	8465.92	- -Planing, milling or moulding (by cutting) machines	40%	..
	8465.93	- -Grinding, sanding or polishing machines	40%	..
	8465.94	- -Bending or assembling machines	40%	..
	8465.95	- -Drilling or morticing machines	40%	..
	8465.96	- -Splitting, slicing or paring machines	40%	..
	8465.99	- -Other	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
84.66		PARTS AND ASSESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS NOS. 84.56 TO 84.65 INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND		
	8466·10	-Tool holders and self-opening dieheads	40%	..
	8466·20	-Work holders	40%	..
	8466·30	-Dividing heads and other special attachments for machine-tools	40%	..
		-Other:		
	8466·91	-- For machines of heading No. 84·64	40%	..
	8466·92	-- For machines of heading No. 84·65	40%	..
	8466·93	-- For machines of headings Nos. 84.56 to 84·61	40%	..
	8466·94	-- For machines of heading No. 84·62 or 84·63	60%	..
84·67		TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR		
		-Pneumatic:		
	8467·11	--Rotary type (including combined rotary-percussion)	40%	..
	8467·19	--Other	40%	..
		-Other tools:		
	8467·81	--Chain saws	40%	..
	8467·89	--Other	40%	..
		-Parts:		
	8467·91	--Of chain saws	40%	..
	8467·92	--Of pneumatic tools	40%	..
	8467·99	--Other	40%	..

Heading No.	Sub headnig No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
84.68		MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING No. 85.15; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES		
	8468.10	-Hand-held blow pipes	60%	..
	8468.20	-Other gas-operated machinery and apparatus	60%	..
	8468.80	-Other machinery and apparatus	60%	..
	8468.90	-Parts	60%	..
84.69		-TYPEWRITERS AND WORD-PROCESSING MACHINES		
	8469.10	-Automatic typewriters and word-processing machines	100%	..
		-Other typewriters, electric :		
	8469.21	--Weighing not more than 12 kg. excluding case	100%	..
	8469.29	--Other	100%	..
		-Other typewriters, non-electric :		
	8469.31	-Weighing not more than 12 kg. excluding case	100%	
	8469.39	-Other	100%	..
84.70		CALCULATING MACHINES; ACCOUNTING MACHINES, CASH REGISTERS, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE		
	8470.10	-Electronic calculators capable of operation without an external source of power	100%	..
		-Other electronic calculating machines :		
	8470.21	-Incorporating a printing device	100%	..
	8470.29	-Other	100%	..
	8470.30	-Other calculating machines	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8470.40	-Accounting machines	100%	..
	8470.50	-Cash registers	100%	..
	8470.90	-Other	100%	..
84.71		AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	8471.10	-Analogue or hybrid automatic data processing machines	200%	..
	8471.20	-Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined	200%	.
		-Other :		
	8471.91	- -Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit : storage units, input units, output units	200%	..
	8471.92	- -Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	200%	..
	8471.93	- -Storage units, whether or not presented with the rest of a system	200%	..
	8471.99	-Other	200%	..
84·72		OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)		
	8472·10	- -Duplicating machines	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8472·20	-Addressing machines and address plate embossing machines	100%	..
	8472·30	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	100%	..
	8472·90	-Other	100%	..
84.73		PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS Nos. 84·69 TO 84·72		
	8473·10	-Parts and accessories of the machines of heading No. 84·69	100%	..
		-Parts and accessories of the machines of heading No. 84.70 :		
	8473·21	- -Of the electronic calculating machines of subheading No. 8470·10, 8470·21 or 8470.29	100%	..
	8473·29	- -Other	100%	..
	8473·30	-Parts and accessories of the machines of heading No. 84.71	200%	..
	8473·40	-Parts and accessories of the machines of heading No. 84.72	100%	..
84.74		MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND		
	8474·10	-Sorting, screening, separating or washing machines	40%	..
	8474·20	-Crushing or grinding machines	40%	..

Heading No	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Mixing or kneading machines* :		
	8474·31	- -Concrete or mortar mixers	40%	..
	8474·32	- -Machines for mixing mineral substances with bitumen	40%	..
	8474·39	- -Other	40%	..
	8474·80	--Other machinery	40%	..
	8474·90	-Parts	40%	..
84·75		MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE		
	8475·10	-Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	40%	..
	8475·20	-Machines for manufacturing or hot working glass or glassware	40%	..
	8475·90	-Parts	40%	..
84·76		AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMPS, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES		
		-*Machines* :		
	8476·11	- -Incorporating heating or refrigerating devices	60%	..
	8476·19	- -Other	60%	..
	8476·90	-Parts	60%	..
84·77		MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	8477·10	-Injection-moulding machines	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8477·20	-Extruders	40%	..
	8477·30	-Blow moulding machines	40%	..
	8477·40	-Vacuum moulding machines and other thermoforming machines	40%	..
		-Other machinery for moulding or otherwise forming:		
	8477·51	- -For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	40%	..
	8477·59	- -Other	40%	..
	8477·80	-Other machinery	40%	..
	8477·90	-Parts	40%	..
84·78		MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	8478·10	-Machinery	40%	..
	8478·90	-Parts	40%	..
84·79		MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	8479·10	-Machinery for public works, building or the like	60%	..
	8479·20	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	40%	..
	8479·30	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	40%	..
	8479·40	-Rope or cable-making machines	40%	..
		-Other machines and mechanical appliances:		
	8479·81	- -For treating metal, including electric wire coil-winders	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8479·82	- -Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	60%	..
	8479·89	- -Other	60%	..
	8479 90	-Parts	60%	..
84·80		MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS		
	8480 10	-Moulding boxes for metal foundry	40%	..
	8480·20	-Mould bases	40%	..
	8480·30	-Moulding patterns	40%	..
		-Moulds for metal or metal carbides :		
	8480·41	- -Injection or compression types	40%	..
	8480 49	- -Other	40%	..
	8480·50	-Moulds for glass	40%	..
	8480·60	-Moulds for mineral materials	40%	..
		-Moulds for rubber or plastics :		
	8480·71	- -Injection or compression types	40%	..
	8480·79	- -Other	40%	..
84·81		TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES		
	8481·10	-Pressure-reducing valves	40%	..
	8481·20	-Valves for oleohydraulic or pneumatic transmissions	60%	..
	8481·30	-Check valves	40%	..
	8481·40	-Safety or relief valves	60%	..
	8481·80	-Other appliances	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8481·90	-Parts	60%	..
84·82		BALL OR ROLLER BEARINGS		
	8482·10	-Ball bearings	200% *plus* Rs. 100 per bearing	..
	8482·20	-Tapered roller bearings, including cone and tapered roller assemblies	200% *plus* Rs. 100 per bearing	..
	8482·30	-Spherical roller bearings	200% *plus* Rs. 100 per bearing	..
	8482·40	-Needle roller bearings	200% *plus* Rs. 100 per bearing	..
	8482·50	-Other cylinderical roller bearings	200% *plus* Rs. 100 per bearing	..
	8482·80	-Other, including combined ball/roller bearings	200% *plus* Rs. 100 per bearing	..
		-Parts :		
	8482·91	- -Balls, needles and rollers	200%	..
	8482·99	- -Other	200%	..
84·83		TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS (AND CRANK SHAFTS AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFTS BEARINGS; GEARS AND GEARING ; BALL SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS, FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)		
	8483·10	-Transmission shafts (including cam shafts and crank shafts) and cranks	60%	..
	8483·20	-Bearing housings, incorporating ball or roller bearings	100%	..
	8483·30	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	100%	..
	8483·40	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8483·50	-Flywheels and pulleys, including pulley blocks	60%	..
	8483·60	-Clutches and shaft couplings (including universal joints)	60%	..
	8483·90	-Parts	100%	..
84.84		GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS		
	8484.10	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	60%	..
	8484.90	-Other	60%	..
84.85		MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	8485.10	-Ships' propellers and blades therefor	60%	..
	8485.90	-Other	60%	..

CHAPTER 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

NOTES

1· This Chapter does not cover:

(*a*) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(*b*) Articles of glass of heading No. 70.11; or

(c) Electrically heated furniture of Chapter 94.

2. Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.

3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

(a) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purposes of heading No. 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term "printed circuits" does not cover-circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non printed connecting elements.

Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purposes of headings Nos. 85.41 and 85.42:

(A) "Diodes, transistors and similar semi-conductor devices" are semi-conductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic integrated circuits and microassemblies" are :

(a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

(*b*) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulting substrate (glass, ceramic, etc). These circuits may also include discrete components;

(*c*) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive components which are combined and interconnected. ..

For the classification of the articles defined in this Note, headings Nos. 85.41 and 85.42 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.01		ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)		
	8501.10	-Motors of an output not exceeding 37 5 W	100%	..
	8501.20	-Universal AC/DC motors of an output exceeding 37 5 W	100%	..
		- -*Other DC motors; DC generators* :		
	8501.31	- -Of an output not exceeding 750 W	100%	..
	8501.32	- -Of an output exceeding 750 W but not exceeding 75 kW	100%	..
	8501.33	- -Of an output exceeding 75 kW but not exceeding 375 kW	40%	..
	8501.34	- -Of an output exceeding 375 kW	40%	..
	8501.40	-Other AC motors, single-phase	100%	..
		-*Other AC motors, multi-phase* :		
	8501.51	- -Of an output not exceeding 750 W	100%	..
	8501.52	- -Of an output exceeding 750 W but not exceeding 75 kW	100%	..
	8501.53	- Of an output exceeding 75 kW	40%	..
		-*AC generators (alternators)* :		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8501.61	--Of an output not exceeding 75 kVA	40%	..
	8501.62	--Of an output exceeding 75 kVA but not exceeding 375 kVA	40%	..
	8501.60	-Of an output exceeding 375 kVA but not exceeding 750 kVA	40%	..
	8501.64	--Of an output exceeding 750 kVA	40%	..
85.02		ELECTRIC GENERATING SETS AND ROTARY CONVERTER		
		-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :		
	8502.11	--Of an output not exceeding 75 kVA	40%	..
	8502.12	--Of an output exceeding 75 kVA but not exceeding 375 kVA	40%	..
	8502.13	--Of an output exceeding 375 kVA	40%	..
	8502.20	-Generating sets with spark-ignition internal combustion piston engines	40%	..
	8502.30	-Other generating sets	40%	..
	8502.40	-Electric rotary converters	40%	..
85.03	8503.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING No. 85.01 or 85.02	100%	..
85.04		ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS		
	8504.10	-Ballasts for discharge lamps or tubes	100%	..
		-Liquid dielectric transformers :		
	8504.21	--Having a power handling capacity not exceeding 650 kVA	100%	..
	8504.22	--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	40%	..
	8504.23	--Having a power handling capacity exceeding 10,000 kVA	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-Other transformers :		
	8504.31	- -Having a power handling capacity not exceeding 1 kVA	100%	..
	8504.32	- -Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	100%	..
	8504.33	- -Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	40%	..
	8504.34	- -Having a power handling capacity exceeding 500 kVA	40%	..
	8504.40	-Static converters	40%	..
	8504.50	-Other inductors	100%	..
	8504.90	-Parts	100%	..
85.05		ELECTRO-MAGNETS PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS		
		-Permanent magnets and articles intended to become permanent magnets after magnetisation :		
	8501.15	- -Of metal	100%	..
	8505.19	- -Other	100%	..
	8505.20	-Electro-magnetic couplings, clutches and brakes	40%	..
	8505.30	-Electro-magnetic lifting heads	40%	..
	8505.90	-Other, including parts	40%	..
85.06		PRIMARY CELLS AND PRIMARY BATTERIES		
		-Of an external volume not exceeding 300 cm^3 :		
	8506.11	- -Manganese dioxide	100%	..
	8506.12	- -Mercuric oxide	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8506.13	- -Silver oxide	100%	..
	8506.19	- -Other	100%	..
	8506.20	-Of an external volume exceeding 300 cm^3	100%	..
	8506.90	-Parts	100%	..
85.07		ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE)		
	8507.10	-Lead-acid, of a kind used for starting piston engines	100%	..
	8507.20	-Other lead-acid accumulators	100%	
	8507.30	-Nickel-cadmium	100%	..
	8507.40	-Nickel-iron	100%	.
	8507.80	Other accumulators	100%	.
	8507.90	Parts	100%	..
85.08		ELECTRO-MECHANICAL TOOLS FOR WORKING IN THE HAND, WITH SELF-CONTAINED ELECTRIC MOTOR		
	8508.10	-Drills of all kinds	60%	..
	8508.20	-Saws	60%	..
	8508.80	-Other tools	60%	.
	8508.90	-Parts	60%	..
85.09		ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR		
	8509.10	-Vacuum cleaners	60%	..
	8509.20	-Floor polishers	60%	..
	8509.30	-Kitchen waste disposers	60%	..
	8509.40	-Food grinders and mixers; fruit or vegetable juice extractors	60%	..
	8509.80	-Other appliances	60%	..
	8509.90	-Parts	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.10		SHAVERS AND HAIR CLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR		
	8510.10	-Shavers	60%	..
	8510.20	-Hair clippers	60%	..
	8510.90	-Parts	60%	..
85.11		ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES		
	8511.10	-Sparking plugs	100%	..
	8511.20	-Ignition magnetos; magneto-dynamos; magnetic flywheels	100%	..
	8511.30	-Distributors; ignition coils	100%	..
	8511.40	-Starter motors and dual purpose starter-generators	100%	..
	8511.50	-Other generators	100%	..
	8511.80	-Other equipment	100%	..
	8511.90	-Parts	100%	..
85.12		ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING No. 85·39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES		
	8512.10	-Lighting or visual signalling equipment of a kind used on bicycles	100%	..
	8512.20	-Other lighting or visual signalling equipment	100%	..
	8512.30	-Sound signalling equipment	100%	..
	8512.40	-Windscreen wipers, defrosters and demisters	100%	..
	8512.90	-Parts	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.13		PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING No. 85·12		
	8513.10	-Lamps	100%	..
	8513.90	-Parts	100%	..
85.14		INDUSTRIAL OR LABORATORY ELECTRIC (INCLUDING INDUCTION OR DIELECTRIC) FURNACES AND OVENS; OTHER INDUSTRIAL OR LABORATORY INDUCTION OR DIELECTRIC HEATING EQUIPMENT		
	8514.10	-Resistance heated furnaces and ovens	40%	..
	8514.20	-Induction or dielectric furnaces and ovens	40%	..
	8514.30	-Other furnaces and ovens	40%	..
	8514.40	-Other induction or dielectric heating equipment	40%	..
	8514.90	-Parts	40%	..
85.15		ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR SINTERED METAL CARBIDES		
		-*Brazing or soldering machines and apparatus* :		
	8515.11	- -Soldering irons and guns	60%	..
	8515.19	- -Other	60%	..
		-*Machines and apparatus for resistance welding of metal* :		
	8515.21	- -Fully or partly automatic	40%	..
	8515.29	- -Other	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Machines and apparatus for arc (including plasma arc) welding of metals* :		
	8515.31	- -Fully or partly automatic	40%	..
	8515.39	- -Other	40%	..
	8515.80	-Other machines and apparatus	40%	..
	8515.90	-Parts	60%	..
85.16		ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING No. 85·45		
	8516.10	-Electric instantaneous or storage water heaters and immersion heaters	60%	..
		Electric space heating apparatus and electric soil heating apparatus :		
	8516.21	- -Storage heating radiators	60%	..
	8516.29	- -Other	60%	..
		-*Electro-thermic hair-dressing or hand-drying apparatus* :		
	8516.31	- -Hair dryers	60%	..
	8516.32	- -Other hair-dressing apparatus	60%	..
	8516.33	- -Hand-drying apparatus	60%	..
	8516.40	-Electric smoothing irons	60%	..
	8516.50	-Microwave ovens	60%	..
	8516.60	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	60%	..
		-*Other electro-thermic appliances* :		
	8516.71	- -Coffee or tea maker	60%	..
	8516.72	- -Toasters	60%	..
	8516.79	- -Other	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8516.80	-Electric heating resistors	60%	..
	8516.90	-Parts	60%	..
85.17		ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS		
	8517.10	-Telephone sets	100%	..
	8517.20	-Teleprinters	100%	..
	8517.30	-Telephonic or telegraphic switching apparatus	100%	..
	8517.40	-Other apparatus, for carrier-current line systems	100%	..
		-Other apparatus :		
	8517.81	- -Telephonic	100%	..
	8517.82	- -Telegraphic	100%	..
	8517.90	-Parts	100%	..
85.18		MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, EARPHONES AND COMBINED MICROPHONE/SPEAKER SETS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS		
	8518.10	-Microphones and stands therefor	100%	..
		-Loudspeakers, whether or not mounted in their enclosures:		
	8518.21	- -Single loudspeakers, mounted in their enclosures	100%	..
	8518.22	- -Multiple loudspeakers, mounted in the same enclosures	100%	..
	8518.29	- -Other	100%	..
	8518.30	-Headphones, earphones and combined microphone/speaker sets	100%	..
	8518.40	-Audio-frequency electric amplifiers	100%	..
	8518.50	-Electric sound amplifier sets	100%	..
	8518.90	-Parts	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.19		TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE		
	8519.10	-Coin- or disc-operated record-players	100%	..
		-Other record-players :		
	8519.21	- -Without loudspeaker	100%	..
	8519.29	- -Other	100%	
		-Turntables (record-decks) :		
	8519.31	- -With automatic record changing mechanism	100%	..
	8519.39	- -Other	100%	..
	8519.40	-Transcribing machines	100%	..
		-Other sound reproducing apparatus :		
	8519.91	- -Cassette-type	100%	..
	8519.99	- -Other	100%	..
85.20		MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE		
	8520.10	-Dictating machines not capable of operating without an external source of power	100%	..
	8520.20	-Telephone answering machines	100%	..
		-Other magnetic tape recorders incorporating sound reproducing apparatus :		
	8520.31	- -Cassette-type	100%	..
	8520.39	- -Other	100%	..
	8520.90	-Other	100%	..
85.21		VIDEO RECORDING OR REPRODUCING APPARATUS		
	8521.10	-Magnetic tape-type	100%	..
	8521.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.22		PARTS AND ACCLSSORIES OF APPARATUS OF HEADINGS NOS. 85.19 TO 85.21		
	8522.10	- Pick-up cartridges	100%	..
	8522.90	- Other	100%	..
85.23		PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37		
		- *Magnetic tapes :*		
	8523.11	- - Of a width not exceeding 4 mm	100%	..
	8523.12	- - Of a width exceeding 4 mm but not exceeding 6.5 mm	100%	..
	8523.13	- - Of a width exceeding 6.5 mm	100%	..
	8523.20	-Magnetic discs	100%	..
	8523.90	- Other	100%	.
85.24		RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37		
	8524.10	- Gramophone records	100%	.
		- *Magnetic tapes :*		
	8524.21	- - Of a width not exceeding 4 mm	100%	..
	8524.22	- - Of a width exceeding 4 mm but not exceeding 6.5 mm	100%	..
	8524.23	- - Of a width exceeding 6.5 mm	100%	..
	8524.90	- Other	100%	..
85.25		TRANSMISSION APPARATUS FOR RADIO-TELEPHONY RADIO-TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS		
	8525.10	- Transmission apparatus	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8525.20	- Transmission apparatus incorporating reception apparatus	100%	..
	8525.30	- Television cameras	100%	..
85.26		RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS		
	8526.10	- Radar apparatus	100%	..
		- *Other :*		
	8526.91	- - Radio navigational aid apparatus	100%	..
	8526.92	- - Radio remote control apparatus	100%	..
85.27		RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK		
		- *Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy :*		
	8527.11	- - Combined with sound recording or reproducing apparatus	100%	..
	8527.19	- - Other	100%	..
		- *Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy :*		
	8527.21	- - Combined with sound recording or reproducing apparatus	100%	..
	8527.29	- - Other	100%	..
		-*Other radio-broadcast recievers, including apparatus capable of receiving also radio-telephony or radio-telegraphy* :		
	8527.31	- - Combined with sound recording or reproducing apparatus	100%	..
	8527.32	- - Not combined with sound recording or reproducing apparatus but combined with a clock	100%	.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8527.39	- - Other	100%	..
	8527.90	- Other apparatus	100%	..
85.28		TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT COMBINED IN THE SAME HOUSING, WITH RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS		
	8528.10	- Colour	100%	..
	8528.20	- Black and white or other monochrome	100%	..
85.29		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS NOS. 85.25 TO 85.28		
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	100%	..
	8529.90	- Other	100%	..
85.30		ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT, FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING NO. 86.08)		
	8530.10	- Equipment for railways or tramways	100%	..
	8530.80	- Other equipment	100%	..
	8530.90	- Parts	100%	..
85.31		ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING NO. 85.12 OR 85.30		
	8531.10	- Burglar or fire alarms and similar apparatus	100%	.
	8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	100%	..
	8531.80	- Other apparatus	100%	..
	8531.90	- Parts	100%	.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.32		ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)		
	8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitors)	100%	
		- *Other fixed capacitors* :		
	8532.21	- - Tantalum	100%	..
	8532.22	- - Aluminium electrolytic	100%	..
	8532.23	- - Ceramic dielectric, single layer	100%	..
	8532.24	- - Ceramic dielectric, multilayer	100%	..
	8532.25	- - Dielectric of paper or plastics	100%	..
	8532.29	- - Other	100%	..
	8532.30	- Variable or adjustable (pre-set) capacitors	100%	..
	8532.90	- Parts	100%	..
85.33		ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS		
	8533.10	- Fixed carbon resistors, composition or film types	100%	..
		-*Other fixed resistors* :		
	8533.21	- - For a power handling capacity not exceeding 20W	100%	..
	8533.29	- - Other	100%	.
		- *Wirewound variable resistors, including rheostats and potentiometers* :		
	8533.31	- - For a power handling capacity not exceeding 20W	100%	..
	8533.39	- - Other	100%	..
	8533.40	- Other variable resistors, including rheostats and potentiometers	100%	..
	8533.90	- Parts	100%	..
85.34	8534.00	PRINTED CIRCUITS	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.35		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS		
	8535.10	-Fuses	40%	..
		-Automatic circuit breakers :		
	8535.21	- -For a voltage of less than 72.5 kV.	40%	..
	8535.29	- -Other	40%	..
	8535.30	-Isolating switches and make-and-break switches	40%	..
	8535.40	-Lightning arresters, voltage limiters and surge suppressors	40%	..
	8535.90	-Other	40%	..
85.36		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS		
	8536.10	-Fuses	100%	..
	8536.20	-Automatic circuit breakers	100%	..
	8536.30	-Other apparatus for protecting electrical circuits	100%	..
		-Relays :		
	8536.41	- -For a voltage not exceeding 60 V	100%	..
	8536.49	- -Other	100%	..
	8536.50	-Other switches	100%	..
		-Lamp holders, plugs and sockets :		
	8536.61	- -Lamp-holders	100%	..
	8536.69	- -Other	100%	..
	8536.90	-Other apparatus	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.37		BOARDS, PANELS (INCLUDING NUMERICAL CONTROL PANELS), CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING No. 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, OTHER THAN SWITCHING APPARATUS OF HEADING No. 85.17		
	8537.10	-For a voltage not exceeding 1,000 V	100%	..
	8537.20	-For a voltage exceeding 1,000 V	40%	..
85.38		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING No. 85.35, 85.36 OR 85.37		
	8538.10	-Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	100%	..
	8538.90	-Other	100%	..
85.39		ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMPS UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS		
	8539.10	-Sealed beam lamp units	100%	..
		-Other filament lamps, excluding ultra-violet or infra-red lamps :		
	8539.21	- - Tungsten halogen	100%	..
	8539.22	- -Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	100%	..
	8539.29	- -Other	100%	..
		- Discharge lamps, other than ultra-violet lamps		
	8539.31	- -Fluorescent, hot cathode	100%	..
	8539.39	- -Other	100%	..
	8539.40	-Ultra-violet or infra-red lamps; arc-lamps	100%	..
	8539.90	-Parts	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.40		THERMIONIC, COLD CATHODE OR PHOTOCATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES)		
		- *Cathode-ray television picture tubes, including video monitor cathode-ray tubes :*		
	8540.11	- - Colour	100%	..
	8540.12	- - Black and white or other monochrome	100%	..
	8540.20	- Television camera tubes; image converters and intensifiers; other photocathode tubes	100%	..
	8540.30	- Other cathode-ray tubes	100%	..
		- *Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :*		
	8540.41	- - Magnetrons	100%	..
	8540.42	- - Klystrons	100%	..
	8540.49	- - Other	100%	..
		- *Other valves and tubes :*		
	8540.81	- - Receiver or amplifier valves and tubes	100%	..
	8540.89	- - Other	100%	..
		- *Parts :*		
	8540.91	- - Of cathode-ray tubes	100%	..
	8540.99	- - Other	100%	..
85.41		DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTO-VOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS		
	8541.10	- Diodes, other than photosensitive or light emitting diodes	100%	..
		- *Transistors, other than photosensitive transistors :*		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8541.21	- -With a dissipation rate of less than 1 W	100%	..
	8541.29	- -Other	100%	..
	8541.30	-Thyristors, diacs and triacs, other than photosensitive devices	100%	..
	8541.40	-Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	100%	..
	8541.50	-Other semi-conductor devices	100%	..
	8541.60	-Mounted piezo-electric crystals	100%	..
	8541.90	-Parts	100%	..
85.42		ELECTRONIC INTEGRATED CIRCUITS AND MICROASSEMBLIES		
		-*Monolithic integrated circuits :*		
	8542.11	- -Digital	100%	..
	8542.19	- -Other	100%	..
	8542.20	-Hybrid integrated circuits	100%	..
	8542.80	-Other	100%	..
	8542.90	-Parts	100%	..
85.43		ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	8543.10	-Particle accelerators	100%	..
	8543.20	-Signal generators	100%	..
	8543.30	-Machines and apparatus for electroplating, electrolysis or electrophoresis	100%	..
	8543.80	-Other machines and apparatus	100%	..
	8543.90	-Parts	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.44		INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS		
		-*Winding wire* :		
	8544.11	--Of Copper	100%	..
	8544.19	--Other	100%	..
	8544.20	-Co-axial cable and other co-axial electric conductors	100%	..
	8544.30	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	100%	..
		-*Other electric conductors for a voltage not exceeding* 80 *V* :		
	8544.41	--Fitted with connectors	100%	..
	8544.49	--Other	100%	..
		-*Other electric conductors, for a voltage exceeding* 80 *V but not exceeding* 1,000 *V* :		
	8544.51	--Fitted with connectors	100%	..
	8544.59	--Other	100%	..
	8544.60	-Other electric conductors, for a voltage exceeding 1,000 V	100%	..
	8544.70	-Optical fibre cables	100%	..
85.45		CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT, METAL OF A KIND USED FOR ELECTRICAL PURPOSES		
		-*Electrodes* :		
	8545.11	--Of a kind used for furnaces	40%	..
	8545.19	--Other	100%	..
	8545.20	-Brushes	100%	..
	8545.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
85.46		ELECTRICAL INSULATORS OF ANY MATERIAL		
	8546.10	-Of glass	100%	..
	8546.20	-Of ceramics	100%	..
	8546.90	-Other	100%	..
85.47		INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING No. 85·46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL		
	8547.10	-Insulating fittings of ceramics	100%	..
	8547.20	-Insulating fittings of plastics	100%	..
	8547.90	-Other	100%	..
85.48	8548.00	ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	100%	..

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans and the like of heading No. 95.06.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(*a*) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 40.16);

(*b*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*c*) Articles of Chapter 82 (tools);

(*d*) Articles of heading No. 83.06;

(*e*) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;

(*f*) Electrical machinery or equipment (Chapter 85);

(*g*) Articles of Chapter 90;

(*h*) Articles of Chapter 91;

(*ij*) Arms (Chapter 93);

(*k*) Lamps or lighting fittings of heading No. 94.05; or

(*l*) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(*a*) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(*b*) In Chapter 87 if designed to travel over land or over both land and water;

(*c*) In Chapter 89 if designed to travel over water, whether, or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

NOTES

1. This Chapter does not cover:

(*a*) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.06 or 68.10);

(*b*) Railway or tramway track construction material of iron or steel of heading No. 73.02; or

(*c*) Electrical signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 86.07 applies, *inter alia*, to:

(*a*) Axles, wheels, wheel sets (running gear), metal tyres hoops and hubs and other parts of wheels;

(*b*) Frames, underframes, bogies and bissel-bogies;

(*c*) Axle boxes; brake gear;

(*d*) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(*e*) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.08 applies, *inter alia*, to:

(*a*) Assembled track, turntables, platform buffers, loading gauges;

(*b*) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechnical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No.	Sub-heading No.	Description of article	Rate of duty*	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
86.01		RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS		
	8601.10	- Powered from an external source of electricity	40%	..
	8601.20	- Powered by electric accumulators	40%	..
86.02		OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS		
	8602.10	- Diesel-electric locomotives	40%	..
	8602.90	- Other	40%	..
86.03		SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING No. 86·04		
	8603.10	- Powered from an external source of electricity	40%	..
	8603.90	- Other	40%	..
86.04	8604.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	40%	..
86.05	8605.00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING NO. 86.04	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
86.06		RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED		
	8606.10	- Tank wagons and the like	40%	..
	8606.20	- Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.10	40%	..
	8606.30	- Self-discharging vans and wagons, other than those of sub-heading No. 8606.10 or 8606.20	40%	..
		- *Other :*		
	8606.91	- - Covered and closed	40%	..
	8606.92	- - Open with non-removable sides of a height exceeding 60 cm	40%	..
	8606.99	- - Other	40%	..
86.07		PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK		
		- *Bogies, bissel-bogies, axles and wheels, and parts thereof* :		
	8607.11	- - Driving bogies and bissel-bogies	40%	..
	8607.12	- - Other bogies and bissel-bogies	40%	..
	8607.19	- - Other, including parts	40%	..
		- *Brakes and parts thereof* :		
	8607.21	- - Air brakes and parts thereof	40%	..
	8607.29	- - Other	40%	..
	8607.30	- Hooks and other coupling devices, buffers, and parts thereof	40%	..
		- *Other :*		
	8607.91	- - Of locomotives	40%	..
	8607.99	- - Other	40%	..
86.08	8608.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
86.09	8609.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	60%	..

CHAPTER 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

3. For the purposes of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).

4. Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 87.06

5. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
87.01		TRACTORS (OTHER THAN TRACTORS OF HEADING No. 87.09)		
	8701.10	- Pedestrian controlled tractors	40%	..
	8701.20	- Road tractors for semi-trailers	60%	..
	8701.30	- Track-laying tractors	40%	..
	8701.90	- Other	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
87.02		PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES		
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	60%	..
	8702.90	- Other	60%	..
87.03		MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRASPORT OF PERSONS (OTHER THAN THOSE OF HEADING No. 87·02), INCLUDING STATION WAGONS AND RACING CARS		
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	150%	..
		- *Other vehicles, with spark-ignition internal combustion reciprocating piston engine* :		
	8703.21	- - Of a cylinder capacity not exceeding 1,000 cc	150%	..
	8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	150%	..
	8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000cc.	150%	..
	8703.24	- - Of a cylinder capacity exceeding 3,000 cc	150%	..
		- *Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)* :		
	8703.31	- - Of a cylinder capacity not exceeding 1,500 cc	150%	..
	8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	150%	..
	8703.33	- - Of a cylinder capacity exceeding 2,500 cc	150%	..
	8703.90	- Other	150%	..

Heading No.	Sub-heading No.	Description of article	Rate of Duty	
			Standard	Preferential Areas
1	2	3	4	5
87·04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
	8704·10	- Dumpers designed for off-highway use	60%	..
		- *Other, with compressionignition internal combustion piston engine (diesel or semi-diesel):*		
	8704·21	- - g.v.w. not exceeding 5 tonnes	60%	..
	8704·22	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	60%	..
	8704.23	- - g.v.w. exceeding 20 tonnes	60%	..
		- *Other, with spark-ignition internal combustion piston engine :*		
	8704.31	- - g.v.w. not exceeding 5 tonnes	60%	..
	8704·32	- - g.v.w. exceeding 5 tonnes.	60%	..
	8704·90	- Other	60%	.
87·05		SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE SWORK SHOPS, MOBILE RADIOLOGICAL UNITS)		
	8705·10	- Crane lorries	60%	..
	8705·20	- Mobile drilling derricks	60%	..
	8705·30	- Fire fighting vehicles	60%	..
	8705·40	- Concrete-mixer lorries	60%	..
	8705·90	- Other	60%	..
87·06	8706·00	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS Nos. 87·01 TO 87·05	100%	..
87·07		BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS Nos. 87·01 TO 87·05		
	8707·10	- For the vehicles of heading No. 87·03	100%	..
	8707.90	- Other	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
87.08		PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05		
	8708.10	-Bumpers and parts thereof	100%	..
		Other parts and accessories of bodies (including cabs) :		
	8708.21	- -Safety seat belts	100%	..
	8708.29	- -Other	100%	..
		Brakes and servo-brakes and parts thereof :		
	8708.31	- -Mounted brake linings	100%	..
	8708.39	- -Other	100%	..
	8708.40	-Gear boxes	100%	..
	8708.50	-Drive-axles with differential, whether or not provided with other transmission components	100%	..
	8708.60	-Non-driving axles and parts thereof	100%	..
	8708.70	-Road wheels and parts and accessories thereof	100%	..
	8708.80	-Suspension shock-absorbers	100%	..
		Other parts and accessories :		
	8708.91	- -Radiators	100%	..
	8708.92	- -Silencers and exhaust pipes	100%	..
	8708.93	- -Clutches and parts thereof	100%	..
	8708.94	- -Steering wheels, steering columns and steering boxes	100%	..
	8708.99	- -Other	100%	..
87.09		WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES		
		-*Vehicles* :		
	8709.11	- -Electrical	60%	..
	8709.19	- -Other	60%	..
	8709.90	-Parts	60%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
87.10	8710.00	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	Free	
87.11		MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS		
	8711.10	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	100%	..
	8711.20	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	100%	.
	8711.30	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	100%	..
	8711.40	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	100%	..
	8711.50	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	100%	..
	8711.90	-Other	100%	..
87.12	8712.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED	100%	
87.13		INVALID CARRIAGES, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED		
	8713.10	-Not mechanically propelled	60%	..
	8713.90	-Other	60%	..
87.14		PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS NOS. 87.11 TO 87.13		
		-Of motorcycles (including mopeds):		
	8714.11	- -Saddles	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	8714.19	-Other	100%	..
	8714.20	–Of invalid carriages	60%	..
		-Other :		
	8714.91	- -Frames and forks, and parts thereof	100%	..
	8714.92	- -Wheel rims and spokes	100%	..
	8714.93	- -Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	100%	..
	8714.94	- -Brakes, including coaster braking hubs and hub brakes, and parts thereof	100%	..
	8714.95	- -Saddles	100%	..
	8714.96	- -Pedals and crank-gear, and parts thereof	100%	..
	8714.99	- -Other	100%	..
87.15	8715.00	BABY CARRIAGES AND PARTS THEREOF	100%	
87.16		TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF		
	8716.10	-Trailers and semi-trailers of the caravan type, for housing or camping	100%	..
	8716.20	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	100%	..
		-Other trailers and semi-trailers for the transport of goods :		
	8716.31	-Tanker trailers and tanker semi-trailers	100%	..
	8716.39	- -Other	100%	..
	8716.40	-Other trailers and semi-trailers	100%	..
	8716.80	-Other vehicles	100%	..
	8716.90	-Parts	100%	..

CHAPTER 88

Aircraft, spacecraft, and parts thereof

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
88·01		BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT		
	8801·10	-Gliders and hang gliders	40%	..
	8801·90	-Other	40%	..
88·02		OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SPACECRAFT LAUNCH VEHICLES		
		-Helicopters :		
	8802·11	- -Of an unladen weight not exceeding 2,000 kg.	40%	..
	8802·12	- -Of an unladen weight exceeding 2,000 kg.	40%	..
	8802·20	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	40%	..
	8802·30	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	40%	..
	8802·40	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	40%	..
	8802·50	-Spacecraft (including satellites) and spacecraft launch vehicles	40%	..
88·03		PARTS OF GOODS OF HEADING NO. 88.01 OR 88.02		
	8803·10	-Propellers and rotors and parts thereof	40%	..
	8803·20	-Under-carriages and parts thereof	40%	..
	8803·30	-Other parts of aeroplanes or helicopters	40%	..
	8803·90	-Other	40%	..
88·04	8804·00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	60%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
88·05		AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES		
	8805·10	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	60%	..
	8805·20	-Ground flying trainers and parts thereof	60%	..

CHAPTER 89

Ships, boats and floating structures

NOTE

A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
89.01		CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS		
	8901.10	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	40%	..
	8901.20	-Tankers	40%	..
	8901.30	-Refrigerated vessels, other than those of subheading No. 8901.20	40%	..
	8901.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	40%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
89 02	8902.00	FISHING VESSLES; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS	40%	..
89 03		YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES		
	8903.10	-Inflatable	40%	..
		-Other :		
	8903.91	- -Sailboats, with or without auxiliary motor	40%	..
	8903.92	- -Motorboats, other than outboard motorboats	40%	..
	8903.99	- -Other .	40%	..
89.04	3904.00	TUGS AND PUSHER CRAFT	40%	..
89 05		LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES. AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS		
	3905.10	-Dredgers	40%	..
	8905.20	-Floating or submersible drilling or production platforms	40%	..
	8905.90	-Other .	40%	..
89.06	8906.00	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS .	40%	..
89 07		OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS. TANKS, COFFERDAMS, LANDING STAGES BUOYS AND BEACONS)		
	8907.10	-Inflatable rafts	40%	..
	8907.90	-Other	40%	..
89.08	8908.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	40%	..

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL, INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus, parts and accessories thereof

NOTES

1. This Chapter does not cover :

(*a*) Articles of a a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No 42.04) or of textile material (heading No. 59.11) ;

(*b*) Refractory goods of heading No 69.03 , ceramic wares for laboratory, chemical or other technical uses , of heading No. 69.09 ;

(*c*) Glass mirrors, not optically worked, of heading No 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71) ;

(*d*) Goods of heading No. 70.07; 70.08, 70.11, 70.14, 70.15 or 70.17 ;

(*e*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39) ;

(*f*) Pumps incorporating measuring devices, of heading No. 84.13 ; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23) ; lifting or handling machinery (headings Nos. 84.25 to 84.28) ; paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70) , valves or other appliances (heading No. 84.81) ;

(*g*) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No 85.12) ; portable electric lamps of heading No. 85.13 ; cinematographic sound recording. reproducing or re-recording apparatus (heading No. 85.19 or 85.20) ; sound-heads (heading No. 85.22) ; radar apparatus radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26) ; sealed beam lamp units of heading No 85 39; optical fibre cables of heading No. 85 44 ;

(*h*) Searchlights or spotlights of heading No. 94.05;

(*ij*) Articles of Chapter 95;

(*k*) Capacity measures, which are to be classified according to their constituent material; or

(*l*) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(*a*) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(*b*) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(*c*) All other parts and accessories are to be classified in heading No 90.33.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6. Heading No. 90.32 applies only to:

(*a*) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and

(*b*) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
90.01		OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING NO. 85.44; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
	9001.10	-Optical fibres, optical fibre bundles and cables	100%	..
	9001.20	-Sheets and plates of polsing material	60%	..
	9001.30	-Contact lenses	60%	..
	9001.40	-Spectacle lenses of glass	60%	..
	9001.50	-Spectacle lenses of other materials	60%	..
	9001.90	-Other	60%	..
90.02		LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
		-Objective lenses :		
	9002.11	- -For cameras, projectors or photographic enlargers or reducers	100%	..
	9002.19	- -Other	Rate of duty applicable to the instrument or apparatus of which they are parts or fittings	..
	9002.20	-Filters	Rate of duty applicable to the instrument or apparatus of which they are parts or fittings	..
	9002.90	-Other	Rate of duty applicable to the instrument or apparatus of which they are parts or fittings	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
90 03		FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF		
		-Frames and mountings :		
	9003.11	--Of plastics	100%	..
	9003.19	--Of other materials	100%	..
	9003 90	-Parts	100%	..
90 04		SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER		
	9004.10	-Sunglasses	100%	..
	9004 90	-Other	100%	..
90 05		BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY		
	9005 10	-Binoculars	60%	..
	9005.80	-Other instruments	60%	..
	9005.90	-Parts and accessories (including mountings)	60%	..
90 06		PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING No. 85 39		
	9006.10	-Cameras of a kind used for preparing printing plates or cylinders	100%	..
	9006 20	-Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	100%	..
	9006 30	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	100%	..
	9006.40	-Instant print cameras	100%	..
		-Other cameras :		
	9006.51	--With a through-the-lens viewfinder [single lens reflex (SLR)], for roll film of a width not exceeding 35 mm	100%	.
	9006.52	--Other, for roll film of a width less than 35 mm	100%	..
	9006.53	--Other, for roll film of a width of 35 mm	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9006.59	- -Other	100%	..
		-Photographic flashlight apparatus and flashbulbs :		
	9006.61	- -Discharge lamp ("electronic") flashlight apparatus	100%	..
	9006.62	- -Flashbulbs, flashcubes and the like	100%	..
	9006.69	- -Other	100%	..
		-Parts and accessories :		
	9006.91	- -For cameras	100%	..
	9006.99	- -Other	100%	..
90·07		CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS		
		-Cameras :		
	9007·11	- -For film of less than 16 mm width or for double-8 mm film	40%	..
	9007·19	- -Other	40%	..
		-Projectors :		
	9007·21	- -For film of less than 16 mm width	100%	..
	9007·29	- -Other	100%	..
		-Parts and accessories :		
	9007·91	- -For cameras	40%	..
	9007·92	- -For projectors	100%	..
90·08		IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS		
	9008·10	-Slide projectors	100%	..
	9008·20	-Microfilm, microfiche or other microform readers, whether or not capable of producing copies	100%	..
	9008·30	-Other image projectors	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9008·40	-Photographic (other than cinematographic) enlargers and reducers	100%	..
	9008·90	- Parts and accessories	100%	..
90·09		PHOTO-COPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS		
		-Electrostatic photo-copying apparatus:		
	9009·11	- -Operating by reproducing the original image directly onto the copy (direct process)	100%	..
	9009·12	- -Operating by reproducing the original image via an intermediate onto the copy (indirect process)	100%	..
		-Other photo-copying apparatus :		
	9009·21	- -Incorporating an optical system	100%	..
	9009·22	- -Of the contact type	100%	..
	9009·30	- Thermo-copying apparatus	100%	..
	9009·90	- Parts and accessories	100%	..
90 10		APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES (INCLUDING APPARATUS FOR THE PROJECTION OF CIRCUIT PATTERNS ON SENSITISED SEMI-CONDUCTOR MATERIALS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS		
	9010·10	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	100%	..
	9010·20	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	100%	..
	9010·30	-Projection screens	100%	..
	9010·90	-Parts and accessories	100%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
90·11		COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR MICROPHOTOGRAPHY, MICROCINEMATOGRAPHY OR MICROPROJECTION		
	9011·10	-Stereoscopic microscopes	40%	..
	9011·20	-Other microscopes, for microphotography, microcinematography or microprojection	40%	..
	9011·80	-Other microscopes	40%	..
	9011·90	-Parts and accessories	40%	..
90·12		MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS		
	9012·10	-Microscopes other than optical microscopes and diffraction apparatus	40%	..
	9012·90	-Parts and accessories	40%	..
90·13		LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	9013·10	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	100%	..
	9013·20	-Lasers, other than laser diodes	100%	..
	9013·80	-Other devices, appliances and instruments	100%	..
	9013·90	-Parts and accessories	100%	..
90·14		DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES		
	9014·10	-Direction finding compasses	60%	..
	9014·20	-Instruments and appliances for aeronautical or space navigation (other than compasses)	60%	..
	9014·80	-Other instruments and appliances	60%	..

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9014·90	—Parts and accessories	100%	..
90·15		SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEO-PHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS		
	9015·10	-Rangefinders	60%	..
	9015·20	-Theodolites and tacheometers	60%	..
	9015·30	-Levels	60%	..
	9015·40	-Photogrammetrical surveying instruments and appliances	60%	..
	9015·80	-Other instruments and appliances	60%	..
	9015·90	-Parts and accessories	100%	..
90·16	9016·00	BALANCES OF A SENSITIVITY of 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	40%	
90·17		DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
	9017·10	-Drafting tables and machines, whether or not automatic	60%	..
	9017·20	-Other drawing, marking-out or mathematical calculating instruments	60%	..
	9017·30	-Micrometers, callipers and gauges	60%	..
	9017·80	-Other instruments	60%	..
	9017·90	-Parts and accessories	100%	..
90·18		INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS		

Heading No.	Sub heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		- *Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters)* :		
	9018.11	- -Electro-cardiographs	60%	..
	9018.19	- -Other	60%	..
	9018.20	- Ultra-violet or infra-red ray apparatus	60%	...
		- *Syringes, needles, catheters, cannulae and the like*:		
	9018.31	- -Syringes, with or without needles	60%	...
	9018.32	- -Tubular metal needles and needles for sutures	60%	..
	9018.39	- -Other	60%	..
		- *Other instruments and appliances, used in dental sciences*:		
	9018.41	--Dental drill engines, whether or not combined on a single base with other dental equipment	60%	..
	9018.49	--Other	100%	..
	9018.50	- Other ophthalmic instruments and appliances	60%	..
	9018.90	- Other instruments and appliances	60%	..
90.19		MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS		
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	60%	..
	9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
90·20	9020·00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	60%	..
90·21		ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY		
		-Artificial joints and other orthopaedic or fracture appliances :		
	9021·11	- -Artificial joints	40%	..
	9021·19	- -Other	40%	..
		-Artificial teeth and dental fittings :		
	9021·21	- -Artificial teeth	40%	..
	9021·29	- -Other	40%	..
	9021·30	-Other artificial parts of the body	40%	..
	9021·40	-Hearing aids, excluding parts and accessories	40%	.
	9021·50	-Pacemakers for stimulating heart muscles, excluding parts and accessories	40%	..
	9021·90	-Other	40%	.
90·22		APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus* :		
	9022·11	- -For medical, surgical, dental or veterinary uses	40%	..
	9022·19	- -For other uses	40%	..
		-*Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radio-graphy or radiotherapy apparatus*:		
	9022·21	- -For medical, surgical, dental or veterinary uses	40%	..
	9022·29	- -For other uses	40%	..
	9022·30	-X-ray tubes	40%	..
	9022·90	-Other, including parts and accessories	40%	..
90·23	9023·00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	Free	..
90·24		MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)		
	9024·10	-Machines and appliances for testing metals	40%	..
	9024·80	-Other machines and appliances	40%	..
	9024·90	-Parts and accessories	100%	..
90·25		HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS		
		-*Thermometers, not combined with other instruments* :		
	9025·11	- -Liquid-filled, for direct reading	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9025·19	--Other	40%	..
	9025·20	-Barometers, not combined with other instruments	60%	..
	9025·80	-Other instruments	60%	..
	9025·90	-Parts and accessories	100%	..
90·26		INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING NO. 90·14, 90·15, 90·28 OR 90·32		
	9026·10	-For measuring or checking the flow or level of liquids	40%	..
	9026·20	-For measuring or checking pressure	40%	..
	9026·80	-Other instruments or apparatus	40%	..
	9026·90	-Parts and accessories	100%	..
90·27		INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES		
	9027·10	-Gas or smoke analysis apparatus	40%	..
	9027·20	-Chromatographs and electrophoresis instruments	40%	..
	9027·30	-Spectrometers, spectrophotometers and spectrographs using optical radiations, (UV, visible, IR)	40%	..
	9027·40	-Exposure meters	100%	..
	9027·50	-Other instruments and apparatus using optical radiations (UV, visible, IR)	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9027·80	-Other instruments and apparatus	40%	..
	9027·90	-Microtomes; parts and accessories	100%	..
90·28		GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR		
	9028·10	-Gas meters	60%	..
	9028·20	-Liquid meters	60%	..
	9028·30	-Electricity meters	60%	..
	9028·90	-Parts and accessories	100%	..
90·29		REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING NO. 90·15; STROBOSCOPES		
	9029·10	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like	60%	..
	9029·20	-Speed indicators and tachometers; stroboscopes	60%	..
	9029·90	-Parts and accessories	100%	..
90·30		OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING NO. 90·28; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS		
	9030·10	-Instruments and apparatus for measuring or detecting ionising radiations	40%	..
	9030·20	-Cathode-ray oscilloscopes and cathode-ray oscillographs	60%	..
		-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
	9030·31	- -Multimeters	60%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9030·39	- -Other	60%	..
	9030·40	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, pospho-meters)	60%	..
		-Other instruments and apparatus:		
	9030·81	- -With a recording device	60%	..
	9030·89	- -Other	60%	..
	9030·90	-Parts and accessories	100%	..
90·31		MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS		
	9031·10	-Machines for balancing mechanical parts	40%	..
	9031·20	-Test benches	60%	..
	9031·30	-Profile projectors	40%	..
	9031·40	-Other optical instruments and appliances	60%	..
	9031·80	-Other instruments, appliances and machines	60%	..
	9031·90	-Parts and accessories	100%	..
90·32		AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS		
	9032·10	-Thermostats	60%	..
	9032·20	-Manostats	40%	..
		-Other instruments and apparatus:		
	9032·81	- -Hydraulic or pneumatic	60%	..
	9032·89	- -Other	60%	..
	9032·90	-Parts and accessories	100%	..
90·33	9033·00	PARTS AND ACCESSORLES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCE, INSTRUMENTS OR APPARATUS OF CHAPTER 90	100%	..

CHAPTER 91

Clocks and watches and parts thereof

NOTES

1. This Chapter does not cover:

(*a*) Clock or watch glasses or weights (classified according to their constituent material);

(*b*) Watch chains (heading No. 71.13 or 71.17, as the case may be);

(*c*) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15);

Clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);

(*d*) Bearing balls (heading No. 73.26 or 84.82, as the case may be);

(*e*) Articles of heading No. 84.12 constructed to work without an escapement;

(*f*) Ball bearings (heading No. 84.82); or

(*g*) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
91·01		WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
		-Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:		
	9101·11	- -With mechanical display only	100%	..
	9101·12	- -With opto-electronic display only	100%	..
	9101·19	- -Other	100%	..
		-Other wrist-watches, whether or not incorporating a stop-watch facility:		
	9101·21	- -With automatic winding	100%	..
	9101·29	- -Other	100%	..
		-Other:		
	9101·91	- -Battery or accumulator powered	100%	..
	9101·99	- -Other	100%	..
91.02		WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING No. 91·01		
		-Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:		
	9102·11	- -With mechanical display only	100%	..
	9102·12	- -With opto-electronic display only	100%	..
	9102·19	- -Other	100%	..
		-Other wrist-watches, whether or not incorporating a stop-watch facility:		
	9102·21	- -With automatic winding	100%	..
	9102·29	- -Other	100%	..
		-Other:		
	9102·91	- -Battery or accumulator powered	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9102·99	--Other	100%	..
91·03		CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING No. 91·04		
	9103·10	-Battery or accumulator powered	100%	..
	9103·90	-Other	100%	..
91·04	9104·00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	100%	..
91·05		OTHER CLOCKS		
		-Alarm clocks:		
	9105·11	--Battery, accumulator or mains powered	100%	.
	9105·19	--Other	100%	..
		-Wall clocks:		
	9105·21	--Battery, accumulator or mains powered	100%	..
	9105·29	--Other	100%	.
		-Other:		
	9105·91	--Battery, accumulator or mains powered	100%	..
	9105·99	--Other	100%	.
91.06		TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)		
	9106.10	-Time-registers; time-recorders	100%	..
	9106.20	-Parking meters	100%	..
	9106.90	-Other	100%	..
91.07	9107.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
91.08		WATCH MOVEMENTS, COMPLETE AND ASSEMBLED		
		-Battery or accumulator powered :		
	9108.11	- -With mechanical display only or with a device to which a mechanical display can be incorporated	100%	..
	9108.12	- -With opto-electronic display only	100%	..
	9108.19	- -Other	100%	..
	9108.20	-With automatic winding	100%	..
		-Other :		
	9108.91	- -Measuring 33.8 mm or less	100%	..
	9108.99	- -Other	100%	..
91.09		CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED		
		-Battery, accumulator or mains powered :		
	9109.11	- -Of alarm clocks	100%	..
	9109.19	- -Other	100%	..
	9109.90	-Other	100%	..
91.10		COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS		
		-Of watches :		
	9110.11	- -Complete movements, unassembled or partly assembled (movement sets)	100%	..
	9110.12	- -Incomplete movements, assembled	100%	..
	9110.19	- -Rough movements	100%	..
	9110.90	-Other	100%	..
91.11		WATCH CASES AND PARTS THEREOF		
	9111.10	-Cases of precious metal or of metal clad with precious metal	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9111.20	- Cases of base metal, whether or not gold- or silver-plated	100%	..
	9111.80	- Other cases	100%	..
	9111.90	- Parts	100%	..
91.12		CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF		
	9112.10	- Cases of metal	100%	..
	9112.80	- Other cases	100%	..
	9112.90	- Parts	100%	..
91.13		WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF		
	9113.10	- Of precious metal or of metal clad with precious metal	100%	..
	9113.20	- Of base metal, whether or not gold- or silver-plated	100%	..
	9113.90	- Other	100%	..
91.14		OTHER CLOCK OR WATCH PARTS		
	9114.10	- Springs, including hair-springs	100%	..
	9114.20	- Jewels	100%	..
	9114.30	- Dials	100%	..
	9114.40	- Plates and bridges	100%	..
	9114.90	- Other	100%	..

CHAPTER 92

Musical instruments; parts and accessories of such articles

NOTES

1. This Chapter does not cover:

(*a*) Parts of general use, as defined in Note 2 to Section **XV**, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*b*) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading No. 95.03);

(d) Brushes for cleaning musical instruments (heading No. 96.03);

(e) Collectors' pieces or antiques (heading No. 97.05 or 97.06); or

(f) Spools, reels or similar supports (which are to be classified according to their constituent material: for example, heading No. 39.24, Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
92.01		PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS		
	9201.10	- Upright pianos	100%	..
	9201.20	- Grand pianos	100%	..
	9201.90	- Other	100%	..
92.02		OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)		
	9202.10	- Played with a bow	100%	..
	9202.90	- Other	100%	..
92.03	9203.00	KEYBOARD PIPE ORGANS, HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS	100%	..
92.04		ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS		
	9204.10	- Accordions and similar instruments	100%	
	9204.20	- Mouth organs	100%	..
92.05		OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)		
	9205.10	- Brass-wind instruments	100%	..
	9205.90	- Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
92.06	9206.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACCAS)	100%	..
92.07		MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)		
	9207.10	- Keyboard instruments, other than accordions	100%	..
	9207.90	- Other	100%	..
92.08		MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS ; WHISTLES, CALL HORNS AND OTHER MOUTHBLOWN SOUND SIGNALLING INSTRUMENTS		
	9208.10	- Musical boxes	100%	..
	9208.20	- Other	100%	..
92.09		PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS		
	9209.10	- Metronomes, tuning forks and pitch pipes	100%	..
	9209.20	- Mechanisms for musical boxes	100%	..
	9209.30	- Musical instrument strings	100%	..
		- *Other* :		
	9209.91	- -Parts and accessories for pianos	100%	..
	9209.92	- -Parts and accessories for the musical instruments of heading No. 92.02	100%	..
	9209.93	- -Parts and accessories for the musical instruments of heading No. 92.03	100%	..
	9209.94	- -Parts and accessories for the musical instruments of heading No. 92.07	100%	..
	9209.99	- -Other	100%	—

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

Arms and ammunition; parts and accessories thereof

NOTES

1. This Chapter does not cover:

(*a*) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(*b*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*c*) Armoured fighting vehicles (heading No. 87.10);

(*d*) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(*e*) Bows, arrows, fencing foils or toys (Chapter 95); or

(*f*) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
93.01	9301.00	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND ARMS OF HEADING NO. 93.07	100%	..
93·02	9302·00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING NO 93·03 OR 93·04	100%	..
93·03		OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)		
	9303·10	- Muzzle-loading firearms	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9303·20	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	100%	
	9303·30	-Other sporting, hunting or target-shooting rifles	100%	..
	9303·90	-Other	100%	..
93·04	9304·00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING No. 93·07	100%	..
93·05		PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS Nos. 93·01 TO 93·04		
	9305·10	-Of revolvers or pistols	100%	..
		-Of shotguns or rifles of Heading No. 93·03 :		
	9305·21	- -Shotgun barrels	100%	..
	9305·29	- -Other	100%	..
	9305·90	-Other	100%	..
93·06		BOMBS, GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS		
	9306·10	-Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	100%	..
		-Shotgun cartridges and parts thereof; *air gun pellets*:		
	9306·21	- -Cartridges	100%	..
	9306·29	- -Other	100%	..
	9306·30	-Other cartridges and parts thereof	100%	..
	9306·90	-Other	100%	..
93·07	9307·00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	100%	..

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

NOTES

1. This Chapter does not cover:

(*a*) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(*b*) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading No. 70.09;

(*c*) Articles of Chapter 71;

(*d*) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No. 83.03;

(*e*) Furniture specially designed as parts of refrigerators of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);

(*f*) Lamps or lighting fittings of Chapter 85;

(*g*) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of headings Nos. 85.19 to 85.21 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);

(*h*) Articles of heading No. 87.14;

(*ij*) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);

(*k*) Articles of Chapter 91 (for example, clocks and clock cases); or

(*l*) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05),

2. The articles (other than parts) referred to in headings Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(*a*) Cupboards, bookcases, other shelved furniture and unit furniture;

(*b*) Seats and beds.

3. (*a*) In headings Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chaper 68 or 69.

(*b*) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
94·01		SEATS (OTHER THAN THOSE OF HEADING NO 94·02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF		
	9401·10	-Seats of a kind used for aircraft	100%	..
	9401·20	-Seats of a kind used for motor vehicles	100%	
	9401.30	-Swivel seats with variable height adjustment	100%	..
	9401 40	-Seats other than garden seats or camping equipment, convertible into beds	100%	..
	9401·50	-Seats of cane, osier, bamboo or similar materials	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		-*Other seats, with wooden frames*:		
	9401·61	- -Upholstered	100%	..
	9401·69	- -Other	100%	..
		-*Other seats, with metal frames*:		
	9401·71	- -Upholstered	100%	..
	9401·79	- -Other	100%	..
	9401·80	-Other seats	100%	..
	9402·90	-Parts	100%	..
94·02		MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES		
	9402·10	-Dentists', barbers' or similar chairs and parts thereof	100%	..
	9402·90	-Other	100%	..
94·03		OTHER FURNITURE AND PARTS THEREOF		
	9403·10	-Metal furniture of a kind used in offices]	100%	
	9403·20	-Other metal furniture	100%	..
	9403·30	-Wooden furniture of a kind used in offices]	100%	..
	9403·40	-Wooden furniture of a kind used in the kitchen	100%	..
	9403·50	-Wooden furniture of a kind used in the bedroom	100%	..
	9403·60	-Other wooden furniture	100%	..
	9403·70	-Furniture of plastics	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of Duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9403·80	-Furniture of other materials, including cane, osier, bamboo or similar materials	100%	..
	9403·90	-Parts	100%	..
94·04		MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED		
	404·10	-Mattress supports	100%	..
		-Mattresses :		
	9404·21	- -of cellular rubber or plastics, whether or not covered	100%	.
	9404·29	- -Of other materials	100%	..
	9404·30	-Sleeping bags	100%	..
	9404·90	-Other	100%	..
94.05		LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED		
	9405.10	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fares	100%	..
	9405.20	-Electric table, desk, bedside or floor-standing lamps	100%	..
	9405.30	-Lighting sets of a kind used for Christmas trees	100%	

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9405.40	-Other electric lamps and lighting fittings	100%	..
	9405.50	-Non-electrical lamps and lighting fittings	100%	..
	9405.60	-Illuminated signs, illuminated name-plates and the like	100%	..
		-Parts :		
	9405.91	- -Of glass	100%	..
	9405.92	- -Of plastics	100%	..
	9405.99	- -Other	100%	..
94.06	9406.00	PREFABRICATED BUILDINGS	300%	..

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

NOTES

1. This Chapter does not cover:

(*a*) Christmas tree candles (heading No. 34.06);

(*b*) Fireworks or other pyrotechnic articles of heading No. 36.04;

(*c*) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI;

(*d*) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;

(*e*) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

(*f*) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(*g*) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(*h*) Walking sticks, whips, riding-crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);

(*ij*) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;

(*k*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*l*) Bells, gongs or the like of heading No. 83.06;

(*m*) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);

(*n*) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(*o*) Children's bicycles (heading No. 87.12);

(*p*) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(*q*) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);

(*r*) Decoy calls or whistles (heading No. 92.08);

(*s*) Arms or other articles of Chapter 93;

(*t*) Electric garlands of all kinds (heading No. 94.05); or

(*u*) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
95.01	9501.00	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES	100%	..
95.02		DOLLS REPRESENTING ONLY HUMAN BEINGS		
	9502.10	-Dolls, whether or not dressed	100%	..
		-Parts and accessories :		
	9502.91	- -Garments and accessories therefor, footwear and headgear	100%	..
	9502.99	- -Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
95.03		OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS		
	9503.10	-Electric trains, including tracks, signals and other accessories therefor	100%	..
	9503.20	-Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10	100%	..
	9503.30	-Other construction sets and constructional toys	100%	..
		-Toys representing animals or non-human creatures :		
	9503.41	- -Stuffed	100%	..
	9503.49	- -Other	100%	..
	9503.50	-Toy musical instruments and apparatus	100%	..
	9503.60	-Puzzles	100%	..
	9503.70	-Other toys, put up in sets or outfits	100%	..
	9503.80	-Other toys and models, incorporating a motor	100%	..
	9503.90	-Other	100%	..
95.04		ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PIN-TABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT		
	9504.10	-Video games of a kind used with a television receiver	100%	..
	9504.20	-Articles and accessories for billiards	100%	..
	9504.30	-Other games, coin or disc-operated, other than bowling alloy equipment	100%	..
	9504.40	-Playing cards	100%	..
	9504.90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
95.05		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES		
	9505.10	-Articles for Christmas festivities	100%	.
	9505.90	-Other	100%	..
95.06		ARTICLES AND EQUIPMENT FOR GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS		
		-Snow-skis and other snow-ski equipment:		
	9506.11	- -Skis	100%	..
	9506.12	- -Ski-fastenings (ski-bindings)	100%	..
	9506.19	- -Other	100%	..
		-Water-skis, surf-boards, sailboards and other water-sport equipment:		
	9506.21	- -Sailboards	100%	..
	9506.29	- -Other	100%	..
		-Golf clubs and other golf equipment:		
	9506.31	- -Clubs, complete	100%	..
	9506.32	- -Balls	100%	..
	9506.39	- -Other	100%	..
	9506.40	-Articles and equipment for table-tennis	100%	..
		-Tennis, badminton or similar rackets, whether or not strung:		
	9506.51	- -Lawn-tennis rackets, whether or not strung	100%	..
	9506.59	- -Other	100%	..
		-Balls, other than golf balls and table-tennis balls:		
	9506.61	- -Lawn-tennis balls	100%	..
	9506.62	- -Inflatable	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9506.69	- -Other	100%	..
	9506.70	-Ice skates and roller skates, including skating boots with skates attached	100%	..
		-Other :		
	9506.91	- -Gymnasium or athletics articles and equipment	100%	..
	9506.99	- -Other	100%	..
95.07		FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING No. 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES		
	9507.10	-Fishing rods	100%	..
	9507.20	-Fish-hooks, whether or not snelled	100%	..
	9507.30	-Fishing reels	100%	..
	9507.90	-Other	100%	..
95.08	9508.00	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIR-GROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES	100%	..

CHAPTER 96

Miscellaneous manufactured articles

NOTES

1. This Chapter does not cover:

(*a*) Pencils for cosmetic or toilet uses (Chapter 33);

(*b*) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(*c*) Imitation jewellery (heading No. 71.17);

(*d*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*e*) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(*f*) Articles of Chapter 90 [for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18)];

(*g*) Articles of Chapter 91 (for example, clock or watch cases);

(*h*) Musical instruments or parts or accessories thereof (Chapter 92);

(*ij*) Articles of Chapter 93 (arms and parts thereof);

(*k*) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(*l*) Articles of Chapter 95 (toys, games, sports requisites); or

(*m*) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading No. 96.02, the expression "vegetable or mineral carving material" means:

(*a*) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(*b*) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral susbstitutes for jet.

3. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
96.01		WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING).		
	9601.10	-Worked ivory and articles of ivory	100%	..
	9601.90	-Other	100%	--

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
96·02	9602·00	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING No. 35.03) AND ARTICLES OF UNHARDENED GELATIN	100%	..
96·03		BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)		
	9603·10	-Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	100%	..
		-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
	9603·21	- -Tooth brushes	100%	..
	9603·29	- -Other	100%	..
	9603·30	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	100%	..
	9603·40	-Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603·30); paint pads and rollers	100%	..
	9603·50	-Other brushes constituting parts of machines, appliances or vehicles	100%	.
	9603·90	-Other	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
96 04	9604 00	HAND SIEVES AND HAND RIDDLES	100%	..
96 05	9605 00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	100%	..
96 06		BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS		
	9606·10	-Press-fasteners, snap-fasteners and press-studs and parts therefor	200%	..
		-Buttons:		
	9606 21	- -Of plastics, not covered with textile material	200%	..
	9606 22	- -Of base metal, not covered with textile material	200%	..
	9606 29	- -Other	200%	..
	9606.30	-Button moulds and other parts of buttons; button blanks	200%	..
96 07		SLIDE FASTENERS AND PARTS THEREOF		
		-Slide fasteners:		
	9607·11	- -Fitted with chain scoops of base metal	200%	..
	9607 19	- -Other	200%	..
	9607·20	-Parts	200%	..
96 08		BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN-HOL HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING No. 96 09		
	9608·10	-Ball point pens	100%	.
	9608·20	-Felt tipped and other porous-tipped pens and markers	100%	..
		-Fountain pens, stylograph pens and other pens:		
	9608·31	- -Indian ink drawing pens	100%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9608·39	- -Other	100%	..
	9608·40	-Propelling or sliding pencils	100%	..
	9608·50	-Sets of articles from two or more of the foregoing subheadings	100%	..
	9608·60	-Refills for ball point pens, comprising the ball point and ink-reservoir	100%	..
		-Other:		
	9608·91	- -Pen nibs and nib points	100%	..
	9608·99	- -Other	100%	..
96·09		PENCILS (OTHER THAN PENCILS OF HEADING NO. 96·08), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS		
	9609·10	-Pencils and crayons, with leads encased in a rigid sheath	100%	..
	9609·20	-Pencil leads, black or coloured	100%	..
	9609·90	-Other	100%	..
96·10	9610·00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	100%	..
96·11	9611·00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	100%	..
96·12		TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES		
	9612·10	-Ribbons	100%	..
	9612·20	-Ink-pads	100%	..
96·13		CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9613·10	-Pocket lighters, gas fuelled, non-refillable	100%	..
	9613·20	-Pocket lighters, gas fuelled, refillable	100%	..
	9613·30	-Table lighters	100%	..
	9613·80	-Other lighters	100%	..
	9613·90	-Parts	100%	..
96·14		SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF		
	9614·10	-Roughly shaped blocks of wood or root, for the manufacture of pipes	100%	..
	9614·20	-Pipes and pipe bowls	100%	..
	9614·90	-Other	100%	..
96·15		COMBS, HAIR-SLIDES AND THE LIKE, HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING No. 85·16, AND PARTS THEREOF		
		-Combs, hair-slides and the like:—		
	9615·11	--Of hard rubber or plastics	100%	..
	9615·19	--Other	100%	..
	9615·90	-Other	100%	.
96.16		SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS		
	9616·10	-Scent sprays and similar toilet sprays, and mounts and heads therefor	100%	..
	9616·20	-Powder-puffs and pads for the application of cosmetics or toilet preparations	100%	..
96·17	9617·00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	100%	..
96 18	9618·00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED, FOR SHOP WINDOW DRESSING	100%	.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

Works of art, collectors' pieces and antiques

NOTES

1. This Chapter does not cover:

(*a*) Unused postage or revenue stamps, postal stationery (stamped paper) and the like, of current or new issue in the country to which they are destined (Chapter 49);

(*b*) Theatrical scenery, studio back-cloths and the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06; or

(*c*) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).

2. For the purposes of heading No. 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (*a*) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.

(*b*) Heading No 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
97·01		PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING No. 49·06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES		
	9701·10	—Paintings, drawings and pastels	100%	.
	9701·90	—Other	100%	..
97·02	9702 00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	100%	..
97·03	9703·00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	100%	..
97·04	9704·00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED		..
97·05	9705·00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	Free	..
97·06	9706 00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	100%	..

CHAPTER 98

Project imports: laboratory chemicals: passengers' baggage personal importations by air or post: ship stores

NOTES

1. This Chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in this Schedule.

2. Heading No. 98.01 is to be taken to apply to all goods which are imported in accordance with the regulations made under section 157 of the Customs Act, 1962 (52 of 1962) and expressions used in this heading shall have the meaning assigned to them in the said regulations.

3. Heading No. 98.02 covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packings not exceeding 500 gms. or 500 millilitres and which can be identified with reference to the purity, markings or other features to show them to be meant for use solely as laboratory chemicals.

4. Headings Nos. 98.03 and 98.04 are taken not to apply to:

(*a*) motor vehicles;

(*b*) alcoholic drinks.

5. Heading No. 98.03 is to be taken not to apply to articles imported by a passenger or a member of a cref under an import licence or a Customs Clearance Permit either for his own use or on behalf of others.

6. Heading No. 98.04 is to be taken not to apply to articles imported under an import licence or a Customs Clearance Permit.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
98.01	9801.00	*All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission, equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified* : (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding 10% of the value of the goods	40%	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		specified above provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in 1 to 6 above.		
98.02	9802.00	Laboratory chemicals	100%	..
98.03	9803.00	All dutiable articles imported by a passenger or a member of a crew in his baggage.	300%	..
98.04		All dutiable articles, intended for personal use, imported by post or air, and exempted from any prohibition in respect of the imports thereof under the Imports and Exports (Control) Act, 1947 (18 of 1947) but excluding articles falling under heading No. 98·03.		
	9804.10	—Drugs and medicines	60%	..
	9804.90	—Others	100%	..
98.05		*The following articles of stores on board a vessel or aircraft on which duty is leviable under the Customs Act, 1962 (52 of 1962) namely :*		
	9805.10	—Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits; and	30%	..
	9805.90	—All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products.	100%	..

CHAPTER 99

Miscellaneous Goods

NOTE

(1) This Chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in this Schedule.

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
99.01	9901.00	*The following Anti-Cancer Drugs, namely :* *Free* (1) Actinomycin D injection (2) Aminoglutothemido		..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		(3) Amphotericin-B Injections.		
		(4) Azathioprine Tablets and Injections.		
		(5) Bleomycin Injection.		
		(6) Busulphan Tablets.		
		(7) Carmustine (BCNU) Injection.		
		(8) Chlorambucil Tablets.		
		(9) Cis-Platinum Injection.		
		(10) Cyclocytidine Injection.		
		(11) Cyclophosphamide Tablets and Cyclophosphamide for Injection.		
		(12) Cytarabine Injection.		
		(13) Dacarbazine Injection.		
		(14) Daunorubicin Injection.		
		(15) Doxorubicin Hydrochloride Injection.		
		(16) Etoposide Capsules/Injection.		
		(17) Floxuridine (FUDR) Injection.		
		(18) 5-Flurouracil Capsules and Injection.		
		(19) Ftorafur Injection and Capsules.		
		(20) Hydroxyurea Capsules.		
		(21) Ifosfamide Injection.		
		(22) Indium (III) in Bleomycin Injection		
		(23) L-Asparaginase (Colaspase) Injection.		
		(24) Leucovorin Calcium Injection.		
		(25) Melphalan Tablets and Injection.		
		(26) Mercapiopurine Tablets.		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		(27) Methotrexate Tablets and Injection.		
		(28) Mithramycin Injection.		
		(29) Mitomycin C Injection and Capsules.		
		(30) Mitotane Tablet		
		(31) Mustine Hydrochloride Injection.		
		(32) Phosphorous (32p) Intralymphatic Injection.		
		(33) Procarbazine Hydro-Chloride Capsules.		
		(34) 32 P Sodium Phosphate Injection.		
		(35) Racemic Phenylalanine Nitrogen Mustard, Hydrochloride Tablets and Injection.		
		(36) Radioisotope 'TI 201.		
		(37) Sodium Arsenate 74 As Injection.		
		(38) Strontium Chloride (85 Sr.) Injection.		
		(39) Tamoxifen Citrate Tablets		
		(40) Testolactone Injection.		
		(41) Thiotepa Injection.		
		(42) Thioguanine Tablets		
		(43) Tretamine Tablets and Injection.		
		(44) Trofosfamide Tablets.		
		(45) Vinblastrine Sulphate Injection		
		(46) Vincristrine Sulphate Injection.		
99·02	9902 00	*The Following Cardio Vascular Drugs, Namely*	*Free*	
		(1) Diazoxide Injection.		

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		(2) Dispyramide Phosphate Injection/Capsules/Tablets		
		(3) Dopamine Hydrochloride Injection		
		(4) Isoprenaline Injection		
		(5) Nifedipine Capsule		
		(6) Prazocin Tablets		
		(7) Quinidine Gluconate Injection		
		(8) Streptokinase and Streptodornase Preparations		
		(9) Streptokinase Injection		
99.03	9903.00	*The Following Sera and Vaccines, Namely*	Free	..
		(1) Anti-D Immunoglobulin (Human) in a form feady for use		
		(2) Gasgangrene Anti-toxin Serum		
		(3) Hepatitis B Vaccine		
		(4) Hepatitis B Immunoglobulin		
		(5) Inactivated Rabies Vaccine (Human Deploid Cell)		
		(6) Measles Vaccine		
		(7) Meningococoal A+C combined Vaccine with Diluent Solvent		
		(8) Poliomyelitis Vaccine (Sabin and Salk)		
		(9) Specific Desensitizing Vaccine		
		(10) Anti-Plague Serum		
99.04	9904.00	The Blood Group sera, Namly : Anti C., Anti E., Anti c., Anti e., Anti M., Anti N., Anti Le., Anti PI., Anti S., Anti human globulin ,sera, Anti F., Anti Kell, Anti cellane, Anti JKa, and Anti I.	Free	
99.05	9905.00	Artificial Plasma	Free	..

Heading No.	Sub-heading No.	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
99.06	9906.00	Artificial Kidney	Free	..
99.07	9907.00	All Types of Contraceptives	Free	..
99.08	9908.00	*The Following Works of Art, Namely* (1) Statuary and pictures to be put up for public benefit in a public place; (2) Memorials of a public character intended to be put up in a public place including materials used, or to be used in their construction, whether worked or not.	Free	..
99.09	9909.00	WORKS OF ART INTENDED FOR EXHIBITION IN A PUBLIC MUSEUM OR NATIONAL INSTITUTION.	Free	..
99.10	9910.00	ANTIQUES INTENDED FOR EXHIBITION IN A PUBLIC MUSEUM OR NATIONAL INSTITUTION.	Free	..
99.11	9911.00	ANIMALS AND BIRDS IMPORTED BY A ZOO.	Free	..
99.12	9912.00	TRADE CATALOGUES AND ADVERTISEMENT CIRCULARS.	Free	..
99.13	9913.00	SPECIMENS, MODELS, WALL PICTURES AND DIAGRAMS FOR INSTRUCTIONAL PURPOSES	Free	..
99.14	9914.00	POSTAGE STAMPS, UN-USED	Free	..
99.15	9915.00	PAPER MONEY	Free	..
99.16	9916.00	BONAFIDE GIFTS NOT EXCEEDING RS. 200/- INVALUE IMPORTED BY POST OR AS AIR FREIGHT, EXCLUDING ALCOHOLIC DRINKS	Free	..

STATEMENT OF OBJECTS AND REASONS

Under the Customs Tariff Act, 1975, a new customs tariff nomenclature, based on the Customs Co-operation Council Nomenclautre (C.C.C.N.), was adopted. The C.C.C.N., which is a widely accepted international classification, was evolved by the Customs Co-operation Council as far back as 1950. Over the years, a need was felt to develop a more detailed nomenclature which would not only take into account the latest changes in technology and pattern of international trade but also serve as a common code for goods in international trade. With this objective in view, the Customs Co-operation Council has developed a new system of nomenclature known as the Harmonized Commodity Description and Coding System (Harmonized System).

2. The Harmonized System is basically a 6-digit code with headings at the 5th and 6th-digit levels. It is a multi-purpose nomenclature suitable for use in customs tariff, statistics, transport, banking and other commercial fields. In fact, it constitutes an international economic language and code for goods and would considerably reduce the difficulties in redescribing and recoding as the goods pass from one country to another in international trade. It would also help in the standardisation of trade documentation and transmission of data, thus facilitating international trade and tariff negotiations. In the Harmonized System, the general structure is far more rationalised and account has been taken of modern technological developments making it more up-to-date. It is, therefore, expected to considerably reduce the volume of classification problems experienced under the present C.C.C.N. The Harmonized System will also facilitate the computarisation of customs classification and assessment data in ensuring uniformity in classification.

3. Keeping in view the advantages, it has been decided to accede to the International Convention on the Harmonized System, in terms of which the contracting parties have to adopt the Harmonized System in their customs tariff as well as statistical nomenclature. The Bill accordingly seeks to amend the Customs Tariff Act, 1975, so as to substitute the First Schedule appended thereto (which contains the import tariff based on C.C.C.N.) by a new Schedule to bring it in conformity with the Harmonized System. The main features of the new Schedule are as follows:—

(*i*) The Harmonized System of nomenclature comprising 97 Chapters along with its general interpretative rules, Section Notes, Chapter Notes and Sub-heading Notes has been totally adopted;

(*ii*) The rates of duty have been transposed into the new Schedule maintaining the existing levels of duty on individual items as far as possible Wherever it has not been found practicable to transpose the existing duty rates, due to a change in the nomenclature or merger of existing sub-headings into a single heading or sub-heading in the Harmonized System the higher rate of duty among the existing sub-headings has been provided. However suitable exemption notifications under section 25 of the Customs Act, 1962, to maintain the same effective levels of duty in such

cases will be considered at the time of implementation of the new tariff.

(*iii*) Chapter 98 of the Harmonized System (which is for special use) has been made use of for our special needs like project imports, laboratory chemicals, passengers' baggage, imports by post or air and ship stores.

(*iv*) Chapter 99, which is another Chapter in the Harmonized System for special use, has been utilised to specify in the Schedule itself certain imports which are currently exempted from customs duty by virtue of notifications under section 25 of the Customs Act, 1962.

4. The Bill seeks to achieve the above object.

NEW DELHI;
The 12th December, 1985.

VISHWANATH PRATAP SINGH.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Copy of letter No. F. 528|168|85 CUS(TU) dated the 2nd December, 1985 from Shri Vishwanath Pratap Singh, Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the Bill further to amend the Customs Tariff Act, 1975, recommends under clause (1) of article 117 of the Constitution, the introduction of the Bill in Lok Sabha.

SUBHASH C. KASHYAP,
Secretary-General.

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